ANNUAL REPORT

OF

THE TENNESSEE PUBLIC SERVICE COMMISSION

For the Year 1981

TENNESSEE PUBLIC SERVICE COMMISSION
Nashville, Tennessee

Tennesseee

Public Service Commission

1981

ANNUAL REPORT

Commissioners

FRANK D. COCHRAN, CHAIRMAN

KEITH BISSELL, COMMISSIONER

JANE ESKIND, COMMISSIONER

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TENNESSEE PUBLIC SERVICE COMMISSION

CORDELL HULL BUILDING
NASHVILLE, TENNESSEE 37219

FRANK D. COCHRAN, CHAIRMAN
KEITH BISSELL, COMMISSIONER
JANE ESKIND, COMMISSIONER

JAMES L. TALBOT, EXECUTIVE DIRECTOR
HENRY M. WALKER, GENERAL COUNSEL

December 31, 1981

The Honorable Lamar Alexander
Governor of Tennessee
State Capitol
Nashville, Tennessee 37219

Dear Governor Alexander:

In accordance with the provisions of Title 65, Section 116, Tennessee Code Annotated, we herewith submit to you the Annual Report for the period beginning January 1, 1981, and ending December 31, 1981, of the Tennessee Public Service Commission.

We have endeavored to present as briefly as possible a summary of the details of the regulatory accomplishments of this Commission.

Respectfully submitted,

Frank D. Cochran
Chairman

Keith Bissell
Commissioner

Jane Eskind
Commissioner

Commissioners

Frank D. Cochran, Chairman

Home, Tiptonville, Tennessee. Education - University of Tennessee at Martin, David Lipscomb College, University of Tennessee at Knoxville, University of Tennessee College of Law - Doctor of Jurisprudence. Four Term State Legislator, one term as House Floor Leader and two terms as Committee Chairman. City Attorney and City Judge in Tiptonville. County Attorney for Lake County. **Honored twice by National Jaycees as one of the "Outstanding Young Men in America". **Special Assistant to Governor - 1975. Member of Church of Christ. Married to former Patsy Whitfield, two sons, Kent and Craig. Elected to a six-year term in November 1976.

Keith Bissell, Commissioner

Born Oak Ridge, Tennessee. Attended Oak Ridge Public Schools. Served four years in the United States Air Force. Earned a B.S. Degree in Business Administration with a major in Transportation from the University of Tennessee at Knoxville. Worked as Director of the Transportation Rate Division of the Tennessee Public Service Commission from 1966-70 while attending night law school in Nashville. In 1970, earned Doctorate of Jurisprudence Degree and was elected to the Tennessee General Assembly. Elected to four terms in the Legislature during which time he served as Chairman of the House Labor and Consumer Affairs Committee, and the House Sub-Committee on Energy, Majority Whip, as a member of the National Conference of State Legislatures' Energy Task Force, and as a member of a special legislative committee established to study utilities and utility district legislation. Member of the Oak Ridge Jaycees, the Elks Club, the Eagles Club, the American Veterans Club, the Claxton Optomist Club. and the Anderson County Bar Association. Member of the Brentwood United Methodist Church. Married to Patricia Bissell, two daughters, Debbie and Kelley.

JANE ESKIND, Commissioner

Born in Louisville, Kentucky, educated in the Louisville Public Schools. Graduate of University of Louisville, B.A., 1956. Active in numerous civic, political, religious and educational organizations and endeavors including the League of Women Voters, Metro Nashville Private Industry Council, Tennessee Commission on the Status of Women, National Commission of Anti-Defamation League, Urban League, President's Council of Brandeis University, Democratic House/Senate Council, the American Judicature Society. Tennessee's Democratic Nominee for U.S. Senate 1978, Human Relations Award 1979, Democrat of the Year 1979. Elected for six-year term to the Public Service Commission in 1980, the first women to win statewide public office. A resident of Nashville, married to Richard Eskind, two children.

COMMISSIONERS

FRANK D. COCHRAN, CHAIRMAN

KEITH BISSELL, COMMISSIONER

JANE ESKIND, COMMISSIONER

EXECUTIVE DIRECTOR

JAMES L. TALBOT

ADMINISTRATIVE SECTION

JOHN GUENTHER, Director

ACCOUNTING DIVISION

WHITFIELD BURCHAM, Director

ASSESSMENT DIVISION

THOMAS FLEMING, Director

ENGINEERING DIVISION

FRED JOYNER, Director

ADMINISTRATIVE JUDGES

MACK CHERRY
RALPH CHRISTIAN II

LEGAL DIVISION

HENRY WALKER, General Counsel

MOTOR CARRIER DIVISION

ANDREW RYMER, Director

RAILROAD DIVISION

W. B. PEMBERTON, Director

RESEARCH & INFORMATION

PAUL ALLEN

TRANSPORTATION RATE DIVISION

DON WINGO, Director

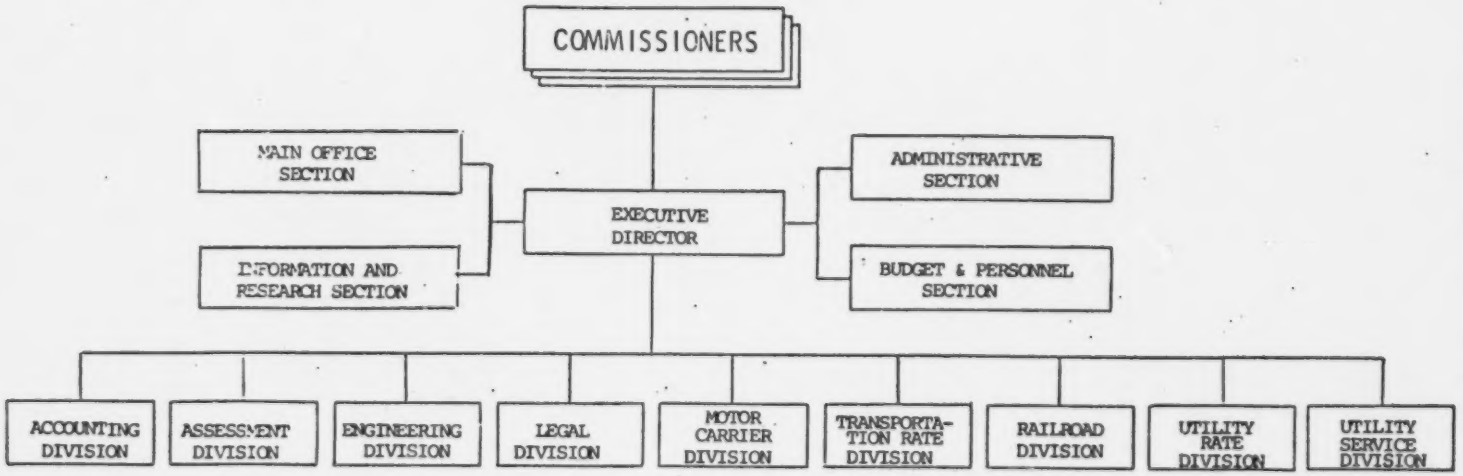
UTILITY RATE DIVISION

RICHARD C. BIBB, Director

UTILITY SERVICE DIVISION

DON McGEHEE, Director

ORGANIZATION CHART
TENNESSEE PUBLIC SERVICE COMMISSION



Tennessee Public Service Commission

ITS COMPOSITION, PURPOSES, AND FUNCTIONS

The Tennessee Public Service Commission consists of three elected members. Each Commissioner's term of office is for six years, one member being elected biennially in a statewide election to succeed the Commissioner whose term expires next after said election. By statute each grand division of the State of Tennessee has a representative member of the Commission, and the Commissioners themselves elect a Chairman biennially.

The Commission is a statutory body with several basic functions delegated it by the Legislature. Primarily these may be stated as the supervision of all aspects of railroads, motor carriers, and utilities that perform services within the boundaries of Tennessee (intrastate) and the assessment of all county and municipal ad valorem taxes of these utilities. The Commission's legislative powers include the making of all necessary rules for utility operations, including the operating rates and the complete administration of these rules. Further, it has quasi-judicial powers including decisions concerning public convenience and necessity and the authority of decision concerning any conflicts or controversies arising from utility operations.

No governmental agency, state or national, has more profound impact upon the daily lives of Tennessee residents than does the Tennessee Public Service Commission.

Under the Commission's jurisdiction are those things supplies by private enterprise which people of the State must have; light, power, heat, communication and transportation. Private residents or managers of vast industry who trip an electric switch, adjust a thermostat, lift a telephone, ride a public carrier, and who ship or receive commodities by rail or motor carrier are to some degree affected by the responsibility of the Commission to see that adequate service is provided at a reasonable charge.

State regulation of privately owned and operated utilities is a product of the democratic system. In essence, the primary purpose of the Tennessee Public Service Commission is to insure service to the public at fair and just rates by the utilities which it regulates.

Today's public utility, to a large extent, is owned by the same public which it serves through the continuing expansion of its stock ownership. Destruction, through regulation in the guise of public benefit, would devastate the public investors in the private utilities as well as the public customers of that utility.

In its own area each utility subject to regulation by the Tennessee Public Service Commission has, in a broad sense, a monopoly. When overlapping or when in potential conflict in competition, these utilities must show necessity for their services, the ability to serve at a reasonable price, and long-range benefits to the public. Wasteful competition by duplication of services would be at public cost. Destructive competition eventually could victimize the public.

The Tennessee Public Service Commission has jurisdiction over electric companies, telephone companies, water companies, gas companies, telegraph companies, power transmission companies, sewerage companies, mobilphone companies, railroad companies, express companies, sleeping car companies, motor truck companies, and motor bus companies.

DUTIES OF THE COMMISSION

The Legislature has vested in the Tennessee Public Service Commission certain broad and general powers which have been judicially recognized and affirmed by the Supreme Court of Tennessee. These may be generally summarized as follows:

1. Legislative powers which include the making of rules. A familiar example of this function is the Commission's duty of prescribing regulations including rates to be observed by public service companies.

2. Administrative powers which include the application of the rules prescribed and the application of the laws enacted by the Legislature in particular.

3. Quasi-judicial powers which include the decision of controversies arising within the jurisdiction of the Commission as well as the holding of hearings to determine that which meets the public convenience and necessity.

Some of the routine duties of the Commission which are performed regularly and which fall under the broad general headings heretofore outlined are as follows: The maintenance of current calculations for rate making purposes of all utilities; the checking of monthly and annual operating reports; the computation of rates of return of companies subject to the Commission's jurisdiction; the investigation, determination, and fixing of just and reasonable rates; the making of investigations and the holding of hearings; the determination of the propriety of granting certificates of convenience and necessity to public utilities and motor carriers making application therefor, after public hearing; cooperation with federal agencies with powers parallel to those of the Tennessee Public Service Commission including the Federal Communications Commission, the Federal Power Commission, and the Interstate Commerce Commission for the purpose of coordinating regulation and the protection of the interests of Tennessee and its citizenry; the valuation and assessment annually of all railroad, utility and motor carrier properties in the State for county and municipal ad valorem purposes.

The Tennessee Public Service Commission works in conjunction with the Department of Transportation, Office of Pipeline Safety, in enforcing safety standards for transportation of gas by pipeline. Under the jurisdiction of the Commission for this purpose are privately owned gas companies, gas utility districts, municipal gas operations, and Federal housing projects.

There are various other duties performed by the Commission under its own rules and regulations, all of which are related in one way or another to the rates, services, capital structure, income, reports and systems of accounts of the companies operating within the State of Tennessee over which the Commission has jurisdiction.

The Tennessee Public Service Commission meets in regular session referred to as the "Commission Executive Conference" on the first, third and fifth Tuesday of each month. These are public meetings open to the public and the minutes of each meeting are fully recorded and are open to public inspection. These meetings are held in compliance with Chapter 442, Public Act of 1974, commonly referred to as the "Sunshine Law."

WHAT THE COMMISSION DOES NOT DO

The Commission is excluded by Tennessee law from any jurisdiction to regulate the rates, services or operations of a number of enterprises generally considered to be public utilities.

These include:

1. Any water, gas (except for safety), electric, or similar utility system owned or operated by any agency of the United States, the State of Tennessee, or any county or incorporated town or city in Tennessee, and any transportation system so owned or operated. (Section 65-401, Tennessee Code Annotated).

2. Any water, gas (except for safety), or similar utility system organized and operating as a utility district under the Utility District Law of 1937. (Section 6-2613, Tennessee Code Annotated).

3. Any electric and telephone cooperative not organized or doing business for profit. (The sole jurisdiction over such cooperatives which the Commission has is to assess their properties for county and municipal taxation.) (Section 65-401; 65-2530; Tennessee Code Annotated).

4. Any bus carrier of passengers, operating exclusively within the corporate limits of any municipality or within a distance of two to seven miles outside such limits, depending on the population of the city. The rates, services and operations of such companies are regulated exclusively by the cities in which they operate. (Section 65-1001, Tennessee Code Annotated).

The members of the Commission and its staff frequently receive calls and letters making complaints about some phase of the operation of these non-regulated enterprises; but due to the limits placed on its authority by the Tennessee Legislature, the Commission lacks jurisdiction to handle such complaints.

SUBJECTS OF THE COMMISSION'S JURISDICTION

As of December 31, 1981, the railroads, motor carriers, and public utilities, subject to the jurisdiction of the Tennessee Public Service Commission were by approximate number and general classification as follows:

Motor Bus Companies (Passenger)	339
Motor Truck Companies:	
ICC Regulated Carriers	4,808
Exempt Carriers	7,725
Passenger & Sleeping Car Company	1
Private Car Companies	213
*Public Utilities	329
Railroads	18
**Air Line Companies	11
Water Transportation Carriers	14

*The Term "Public Utility" applies generally to all of the above but specifically in this instance to the following which are included in the composite figure:

Electric Companies	3
**Electric Cooperatives	25
***Gas Companies, Utility Districts & Municipalities	100
***Transmission Lines, Hydrogen Lines & Direct Sales Customers	29
***Housing Authorities, Apartments, Motels & Mobile Home Parks	88
Mobilphone Companies	12
Pipeline Companies	19
Power Transmission Companies	3
Telegraph Companies	1
Telephone Companies	20
**Telephone Cooperatives	10
Water & Sewerage Companies	19

**Air Line, Water Transportation Carriers, Electric Cooperative and Telephone Cooperative Companies are under the Commission's jurisdiction only for Ad Valorem Tax Assessment.

***Utility Districts and Municipalities are under the jurisdiction of the Tennessee Public Service Commission insofar as gas safety is concerned. Pipeline companies are under this Commission's jurisdiction insofar as gas safety is concerned and for Ad Valorem Assessment.

Executive Director

Obviously three men cannot perform the numerous duties of their offices without extensive and expert assistance.

This is provided in a staff organization consisting of an Executive Director, ten divisions, administrative office, budget and personnel sections.

These are assisted by a field staff of railroad safety inspectors, motor carrier enforcement officers, gas safety inspectors, and utility investigators who help see that the rules and regulations of the Commission are enforced.

The Executive Director performs both the role of Secretary and that of Executive Director and is responsible for planning, directing, and coordinating the entire operation of the Commission. The Executive Director is delegated the responsiblity and authority to direct the internal operations of the Commission. This includes the development of administrative policies and procedures including fiscal and personnel procedures.

The Executive Director with the assistance of those working under his supervision relieves the Commissioners of many administrative tasks that formerly consumed much of their time. The Director is authorized by the Commission to take necessary action to require that the duties, responsibilities, and assignments of the divisions of the Commission are accomplished in an effective and efficient manner and to issue directives to the employees of the Commission to achieve that objective. Generally, the duties of the Executive Director are as follows:

1. Custodian of the official records of the Commission.
2. Develop and review internal administrative policies and procedures.
3. Plan, direct, and coordinate the administrative activities of the Commission's staff.
4. Coordinate and expedite matters pending before the Commission.
5. Develop effective fiscal and personnel management.

6. Serve as Personnel Officer.

7. Assist in keeping the public advised of the responsibilities and the duties of the Public Service Commission.

Under the direct supervision of the Executive Director are the Main Office Section, the Administrative Section, and the Budget-Personnel Section. The main duties of these sections are as follows:

MAIN OFFICE SECTION

1. Distribution of mail.
2. Scheduling of hearings.
3. Maintain list of all pending dockets.
4. Preparation of certifications to Chancery Court.
5. Maintain ledger of accounts receivable for certified copies, transcripts, and xerox copies; and send invoices for these documents.
6. Keep the Minute Book.
7. Maintain file of all original orders.
8. Maintain permanent records of all hearings.
9. Maintain record of all files sent to Archives.
10. Record word-by-word proceedings of all formal hearings.
11. Upon request prepare transcripts of hearings.
12. Edit, publish, and distribute the Commission's reports, rules, and regulations.

BUDGET-PERSONNEL SECTION

1. Preparation of budget.
2. Preparation of payroll.
3. Audit and control of expenditures.
4. Collect and deposit receipts.
5. Maintain personnel records.
6. Maintain all fiscal reports of the Commission.
7. Process travel claims.
8. Process requests for purchases.
9. Handle insurance and retirement matters.

APPROPRIATIONS, FEES AND EXPENSES

For the Fiscal Year 1980-81, the General Assembly appropriated $3,801,484 for the operation of the Tennessee Public Service Commission. The expenditures were $3,719,550

DISBURSEMENTS

Personal Services & Employees' Benefits	$2,942,321
Materials and Supplies	54,518
Printing and Binding	18,099
Equipment	5,958
Communication and Postage	129,977
Travel	99,498
Dues and Professional Services	117,052
Insurance, Bonds and Rent	82,533
Maintenance	47,618
Motor Vehicle Operation	221,976
TOTAL	$3,719,550

REVENUE FEES

Railroad Inspection	$ 229,709.46
Certified Copy	426.00
Utility Filing Fee	250.00
Motor Carrier Inspection	1,803,501.50
Utility Inspection	951,011.55
Motor Carrier Filing Fee	143,125.00
Departmental Revenue	674,684.73
TOTAL	$3,802,708.24

ABSTRACT OF MINUTES

The abstract of minutes of the Tennessee Public Service Commission submitted hereafter covers the period from January 1, 1981, to December 31, 1981.

The minutes of the Tennessee Public Service Commission are kept on permanent file in the office of the Executive Director. These are availabe to the public for inspection at all times. The Official Minutes show every action taken by the Commission. The abstract of the minutes are recorded in permanent bound volumes and are prepared in a manner permitting immediate reference to the actions of the Commission. The following data are submitted in connection with each item of business.

1. Docket Number.
2. Name of Applicant or Petitioner.
3. Subject matter of application or petition.
4. Date of final order.
5. A summary of the Commission's action relative to the matter.

An abstract or condensation of the minutes of the Tennessee Public Service Commission covering the period of January 1, 1981, through December 31, 1981, show a total of 8,144 actions related to motor carriers, 116 actions related to railroads; and 135 actions related to utilities.

During the year ended, 8,031 final orders have been written and entered on the Commission's Minute Books; and a total of 8,094 filings have been received by the Commission.

UTILITIES

Applications for Certificate of Convenience and Necessity

Filed	4
Granted	3
Denied	0
Dismissed	0
Pending	6

Applications for Approval of Franchise & Political Subdivisions

Filed	2
Granted	2
Dismissed	0
Pending	1

Applications & Petitions for Approval of Loans and Amounts Thereof

Filed	10
Granted	10
Denied	1
Pending	1

Applications & Petitions for Rate Revisions

Filed	27
Granted	17
Denied	3
Dismissed	1
Withdrawn	2
Pending	13

MISCELLANEOUS

Filed	21
Granted	10
Denied	0
Dismissed	3
Withdrawn	5
Pending	17

MOTOR CARRIERS

Total Certificate of Convenience & Necessity Applications Filed in 1981	115
Total Contract Hauler's Permit Applications Filed in 1981	17
Total Interstate Permit Applications Filed in 1981	4,612
Total Exempt Interstate Permit Applications Filed in 1981	1,394
TOTAL APPLICATIONS FILED	6,138

Applications for New Certificates and Permits

Filed	6,138
Granted	6,082
Denied	9
Amended	2
Dismissed	21
Pending	77

Applications for Emergency Temporary Authority	
Filed	21
Granted	11
Denied	10
Amended	1
Pending	0
Petitions for Transfer of Certificates	
Filed	381
Approved	380
Dismissed	0
Denied	0
Petitions Pending	3
Certificates or Permits cancelled, suspended & reinstated	1,363
Miscellaneous Matters	2
Stay of Operations	4
SMC Dockets Filed	61
SMC Show Cause Orders Issued	0

RAILROADS

Applications and Petitions for Minimum Clearance Exceptions	
Filed	3
Granted	1
Dismissed	0
Pending	2
Applications and Petitions for Rate Increases	
Filed	4
Granted	3
Dismissed	1
Withdrawn	1
Pending	0
Show Cause Orders	
Issued	35
Dismissed	40
Pending	8
Petition to Close Stations	
Filed	12
Granted	9
Dismissed	0
Pending	4
Miscellaneous Petitions and Miscellaneous Matters	3

Administrative Section

The Administrative Section is a Section of the Executive Director's office, under the supervision of the Administrative Officer. The office is staffed with six employees. A brief summary of the responsibilities of the Section would include the following:

The Administrative Section maintains all Commission docket files in its central filing system. This Section is responsible for the supervision of a continuing records management program for the Commission. All records and forms duplication is coordinated in the Administrative Section.

This Section assembles and processes information to the State Information System Services Division for the data pertaining to our Assessment Division and Motor Carrier Division, and maintains an up to date list of all motor carriers under the Commission's jurisdiction.

The Administrative Section is responsible for purchasing and distributing all equipment and supplies as well as the maintenance of records of equipment and supplies and all other office support functions.

Accounting Division

The Accounting Division is responsible for establishing and supervising the several uniform systems of accounts adopted by the Commission which are an essential part of the regulatory process. In order for effective regulatory control to be possible, utilities providing similar services and of similar size must use the same type of accounting systems. Audits are conducted by the Accounting Division for the purpose of ascertaining whether the utilities are complying with the applicable Uniform System of Accounts and to determine whether or not the financial data submitted by utilities in formal rate proceedings is proper and reliable in the Commission's determination of just and reasonable rates.

Utilities under the jurisdiction of the Tennessee Public Service Commission are required to submit various monthly, quarterly, and annual financial reports to the Accounting Division. These reports are carefully analyzed and scrutinized as part of the Commission's "constant surveillance" policy. The reports are then filed and used as reference material in preparing technical reports in connection with formal rate cases, depreciation rate studies, and statistical studies. These reports and studies aid the Commission in staying abreast of the current earnings performance of the utilities it regulates and in prescribing orders balancing the right of the public to adequate utility service at reasonable rates and the right of the utilities to an adequate rate of return on its investment.

Members of the Accounting Division participate in public hearings for the purpose of submitting exhibits and testimony as pertain to accounting matters in formal rate cases. Another function of the Division is to analyze all accounting schedules and data as submitted in such formal cases presented by the applicant and work with the Legal and Rate Divisions in preparing cross-examination of applicants' exhibits and testimony.

The Accounting Division prepares general statistical data which pertains to all utilities. A small part of this data is embodied in this annual report. This statistical data reflects, among other things, comparative revenue, expense and investment per customer of the various utilities. It serves as a useful tool in auditing and rate case work.

Another task assigned to the Accounting Division is the computation and billing of the inspection fees for all railroads and utilities.

The primary duties of the Accounting Division are more fully presented below:

1. General Accounting

    a. Drafting systems of accounts

b. Promulgation of Accounting Rules and Regulations
c. Interpretation of Uniform System of Accounts and Explanation of Accounting Rules and Regulations
d. Advice Relative to All Matters of Accounting Affecting Regulation

2. Auditing and Field Investigations

a. General Compliance Audits for Regulatory Purposes
b. Audit of Annual Reports
c. Field Investigations of Small Companies for the Purpose of Verifying or Assisting with Preparation of Reports
d. Auditing Test Period Financial Operating Results in Connection with Rate Case Work
e. Internal Audit of Motor Carrier Inspection Fees

3. Rate Case Work

a. This Involves the Study of Applicants' Exhibits and Testimony Introduced in Formal Cases and Assistance with Cross-examination Pertaining thereto; the Preparation of Accounting, Financial and Statistical Schedules by the Staff Itself for the Information of the Commission or for Formal Presentation in the Cases Together with Expert Testimony in Conjunction Therewith
b. Studies of Annual Reports, Monthly Reports, and Budget Estimates for the Company under Consideration and Comparisons with other Companies
c. Future Estimates of Plant, Revenues, Expenses, Earnings, Rate of Return, Capital Structure, and such other Information as may be Appropriate.

4. Statistical

a. General Data Pertaining to All Utilities
b. Detailed Statistical Data Prepared on a Per Customer or Per Unit Basis for the Purpose of Comparing Revenues, Expenses, and Investment Per Customer
c. Various Other Statistical Data as Required from Time to Time

5. Report Analysis

a. The General Review of the Annual and Monthly Reports of Utility Companies Operating in the State of Tennessee and Subject to the Jurisdiction of the Commission
b. An Account and Statistical Analysis of Annual Reports by Groups or Companies

c. Special Analysis of the Reports of Certain Companies whenever Unusual or Abnormal Occurrences are Indicated
d. The Preparation of Annual Report Forms when such cannot be Obtained from other Authorities; Modifications of Same

Following is a list of major activities which required extensive investigation by the accountants and auditors of the Commission during 1981:

	Company	Docket No.	Assignment	Status At 12/18/81
1.	All Electric Companies Rules-1220-4-4-.07, 1220-2-2-.50, 1220-4-4-.14, 1220-4-4-.19	G-80-4-3	Rule Changes and Adoptions	Pending
2.	All Gas Companies-Purchased Gas Adjustment Rule 1220-4-1-.12	G-80-4-1	Rule Change	Closed
3.	Adamsville Telephone Company	U-7036	Rate Case	Closed
4.	Belinda City Service Company	U-6970	Rate Case	Pending*
5.	Chattanooga Gas Company	U-7129	LNG Inventory Valuation	Pending
6.	Communications Electronics	U-7040	CCN	Closed
7.	Cumberland Natural Gas Corp.	U-7050	CCN	Pending
8.	Englewood Telephone Company	U-7081	Rate Case	Closed
9.	Freeman Water Company and Rayon City Water Co., Inc.	U-7085	Rate Case	Closed
10.	Gulf Transport Company	SMC 861	Motor Carrier	Closed
11.	Hartsville Gas Company	U-6982	Rate Case	Closed
12.	Holiday Shores Resort Water Company, Inc.	U-7124	CCN	Pending
13.	Kingsport Power Company	U-7022	Rate Case	Closed
14.	Kingsport Power Company	U-7062	Tariff Change-Cogeneration and Small Power Facilities	Pending

*Request for rehearing approved. Hearing indefinitely postponed at the request of petitioner.

	Company	Docket No.	Assignment	Status at 12/18/81
15.	Loretto Telephone Company	U-7001	Rate Case	Closed
16.	Mahaffey Message Relay, Inc.	U-6972, U-7045	Rate Case	Closed
17.	Moore's Lane Sewerage Co.	U-6978	CCN	Closed
18.	Nashville Gas Co.	U-7074	Rate Case	Closed
19.	Page-A-Phone, Inc.	U-7072	CCN	Pending
20.	Pat's Mobilphone,Inc.	U-6939	CCN	Pending
21.	Pat's Mobilphone,Inc.	U-6963	CCN	Pending
22.	Rayon City Water Co.,Inc.	U-6969	Merger	Pending**
23.	Riverbend Service Corp.	U-7108	Rate Case	Pending
24.	South Central Bell	U-6770, U-6868, U-6918, U-6936	Refund	Closed
25.	South Central Bell	U-7056	Rate Case	Pending
26.	Southeast Mobilphone, Inc.	U-7115	Rate Case	Pending
27.	Stonebrook Sewerage System	U-7129	Rate Case	Pending
28.	Telpage of Nashville, Inc.	U-7012	CCN	Pending
29.	Telpage of Nashville, Inc.	U-7029	CCN	Closed
30.	Tennessee-American Water Co.	U-7053	Acquisition	Closed
31.	Tennessee Telephone Co.	U-7119	Rate Case	Pending
32.	Tennessee Trailblazers	SMC-852	Motor Carrier	Closed
33.	Tennessee Trailblazers	SMC-853	Motor Carrier	Closed
34.	Tennessee-Virginia Energy	U-7080	Rate Case	Closed
35.	Tipton County Utilities Co.	U-6983	Rate Case	Closed
36.	United Cities Gas Co.	U-6995	Refund-PGA Audit	Closed
37.	United Cities Gas Co.	U-7107	Rate Case	Pending

** Pending as of 12/18/81. May be closed at year-end.

	Company	Docket No.	Assignment	Status at 12/18/81
38.	United Inter-Mountain Telephone Company	U-6988	Rate Case	Closed
39.	United Inter-Mountain Telephone Company	U-7119	Rate Case	Pending
40.	United Telephone Company	U-7084	Rate Case	Closed

SUMMARY OF REGULATED UTILITIES
INVESTMENTS, RESERVES, REVENUES, AND EXPENSES

The Accounting Division prepares general statistical data which it uses to study each regulated utility. The statistics embodied in this report are a composite of all privately-owned telephone, gas, and water utilities, and are used to show the growth in investments, revenues, expenses, and customers which has taken place within the respective utility areas in the time periods shown.

In 1976, the average utility gross plant investment was $1,814,470,359, and it had grown to an average of $2,771,440,939 for 1980.

This represents a growth of $956,970,580. This additional investment was necessitated by an increase in the number of customers served and technological advances requiring replacement of obsolete equipment. Annual operating revenues increased $456,954,272 with a corresponding increase in annual operating expenses of $373,108,421 over the five year period.

The changes which have taken place in net operating income can best be exemplified by viewing statistical sheets of the separate utilities in the following pages.

The rate of return realized on net plant is presented in the following statistical data for each utility area. The rate of return generally reflects the earnings available to support the debt and equity capital.

SUMMARY OF TENNESSEE PRIVATELY OWNED GAS INVESTMENTS
RESERVES, REVENUES, EXPENSES, AND CUSTOMER DATA

Plant	1976	1977	1978	1979	1980
Average Gross Plant in Service . .	$96,127,832	$ 99,771,620	$103,917,189	$108,725,162	$114,980,628
Average Depreciation Reserve . . .	25,441,928	27,952,791	30,833,087	34,025,991	37,459,187
Average Net Plant in Service . .	$70,685,904	$ 71,818,829	$ 73,084,102	$ 74,699,171	$ 77,449,441
Revenues and Expenses					
Operating Revenue	$88,842,629	103,470,309	$124,222,080	$150,427,620	$170,752,499
Depreciation Expense	2,936,353	2,968,141	3,453,443	3,696,837	3,898,333
Operating Taxes	8,605,621	7,968,659	8,600,766	9,968,393	9,503,934
Purchased Gas Expense	57,792,893	71,883,199	90,830,061	114,305,108	135,003,886
Other Operating Expenses	12,542,255	14,727,482	15,102,595	15,651,073	17,149,856
Total Operating Expenses . . .	$81,877,122	$ 97,547,481	$117,986,865	$143,621,411	$165,556,009
Net Operating Income	$ 6,965,507	$ 5,922,828	$ 6,234,215	$ 6,806,209	$ 5,196,490
Rate of Return*	9.9%	8.2%	8.5%	9.1%	6.7%
Customer Data (Average)					
Residential Customers	95,880	97,373	99,537	101,353	103,888
Commercial, Industrial, and Other Customers	24,108	24,241	24,560	25,085	25,588

*Ratio of Net Operating Income to Net Plant

SUMMARY OF TENNESSEE PRIVATELY OWNED WATER INVESTMENTS
RESERVES, REVENUES, EXPENSES, AND CUSTOMER DATA

Plant	1976	1977	1978	1979	1980
Average Gross Plant in Service . .	$47,755,267	$49,679,744	$52,840,705	$56,497,250	$61,574,470
Average Depreciation Reserve . . .	7,495,494	8,174,184	8,762,202	9,494,103	10,546,528
Average Net Plant in Service . .	$40,259,773	$41,505,560	$44,078,503	$47,130,980	$51,027,942
Revenues and Expenses					
Operating Revenue	9,859,250	$11,313,757	$11,986,358	$12,788,116	$13,334,421
Depreciation Expense	794,241	776,715	831,729	930,320	1,022,594
Tax Expense	1,745,589	2,337,275	1,965,829	1,964,140	1,767,136
Other Operating Expenses . . .	4,743,831	5,166,387	5,655,313	6,297,654	7,109,066
Total Operating Expenses . .	$ 7,283,661	$ 8,280,377	$ 8,452,871	$ 9,192,114	$ 9,898,796
Net Operating Income . . .	$ 2,575,589	$ 3,033,380	$ 3,533,487	$ 3,596,002	$ 3,435,625
Rate of Return*	6.4%	7.3%	8.0%	7.6%	6.7%
Customer Data (Average)					
Residential Customers	59,262	59,693	59,083	58,994	59,317
Commercial, Industrial, and Other Customers	6,369	6,225	6,270	6,450	6,546

*Ratio of Net Operating Income to Net Plant

SUMMARY OF TENNESSEE PRIVATELY OWNED TELEPHONE INVESTMENTS, RESERVES, REVENUES, EXPENSES AND CUSTOMER DATA

Plant	1976	1977	1978	1979	1980
Average Gross Plant in Service . .	$1,670,587,260	$1,882,186,906	$2,141,398,603	$2,385,298,870	$2,594,957,8
Average Depreciation Reserve . . .	330,172,755	361,255,829	383,295,732	399,767,170	431,388,7
Average Net Plant in Service . .	$1,340,414,505	$1,520,931,077	$1,758,102,871	$1,985,531,700	$2,163,569,1
Revenues and Expenses					
Operating Revenue	$ 609,284,913	$ 695,761,300	$ 782,290,030	$ 877,909,675	$ 980,854,7
Depreciation Expense	85,734,272	95,550,586	110,298,910	121,206,647	136,469,7
Operating Taxes.	133,094,362	154,023,600	158,208,203	154,494,970	173,450,4
Other Operating Expenses	282,203,682	327,501,250	376,822,150	433,378,040	477,426,5
Total Operating Expenses . . .	$ 501,032,316	$ 577,075,436	$ 645,329,263	$ 709,079,657	$ 787,846,7
Net Operating Income	$ 108,252,597	$ 118,685,864	$ 136,960,767	$ 168,830,018	$ 193,007,4
Rate of Return*	8.1%	7.8%	7.8%	8.5%	8.9%
Telephones in Service (Year End)					
Business Main Stations	273,445	286,707	300,596	322,058	322,67
Business Extensions	387,178	406,505	428,564	435,605	439,74
Residential Main Stations . . .	1,243,606	1,289,993	1,344,120	1,387,852	1,413,85
Residential Extensions	784,982	846,886	898,457	948,282	975,75
Total.	2,698,211	2,830,091	2,971,737	3,093,797	3,152,02

*Ratio of Net Operating Income to Net Plant

Assessment Division

The Assessment Division is responsible for appraising and assessing for Ad Valorem taxation, for State, County and Municipal purposes, all of the properties of every description, tangible and intangible, within the State, owned by and all personal property used and/or leased by any public utility or railroad company under its jurisdiction. For 1981, these include 491 truck companies, 71 bus companies, 18 railroad companies, 213 private car companies, 1 passenger and sleeping car company, 11 airline companies, 14 water transportation carriers, 25 electric cooperative companies, 3 electric companies, 7 gas companies, 12 mobilphone companies, 19 pipeline companies, 3 power transmission companies, 10 telephone cooperative companies, 1 telegraph company, 20 telephone companies, and 19 water and sewerage companies, for a total of 948 public utility companies.

In order that the Assessment Division maintain a high level of professionalism in the valuation of railroad and public utilities, the Public Service Commission has sent members of the staff to various schools, workshops, and conferences on utility and railroad valuation. These schools were conducted by the International Association of Assessing Officers, the Tennessee Association of Assessing Officers, Wichita State University, and the Southern Association of State Property Tax Administrators. New valuation techniques and ideas were discussed in each of the different workshops.

In 1981, the Assistant Director of the Assessment Division received the MAI (Member, Appraisal Institute) appraisal designation from the American Institute of Real Estate Appraisers. This designation gives the Public Service Commission the only MAI Appraiser in the United States working for state government in the appraisal of railroads and public utilities. Also, the Assistant Director was elected to the International Association of Assessing Officers Executive Board. In addition to this member, the Director of the Assessment Division was awarded Most Valuable Member of the I.A.A.O. for the year 1981. As of December 31, 1981, the Assessment Division has five Certified Assessment Evaluators (CAE), one Senior Residential Appraiser (SRA), one MAI (Member, Appraisal Institute) as well as one member actively working toward a professional designation.

To assure uniformity between the assessment of utility property and local property, the Assessment Division is continuing its reappraisal and mapping of all railroad and utility property in Tennessee. The reappraisals of land and building are made in addition to the Commission's total reappraisal and revaluation of all companies every year. As of 1981, all utility properties have been reappraised.

In 1981, approximately 85 utility and railroad companies protested their assessments to the State Board of Equalization. Several companies protested only on equalization and others on both equalization and valuation. The State Board of Equalization upheld each and every assessment recommended by the Public Service Commission.

The utility assessments for 1981 were determined in accordance with the Constitutional Amendment which requires them to be assessed at 55 percent of value. The railroad and private car companies' and the motor carriers and motor bus companies' assessments were determined in accordance with the Railroad Revitalization and Regulatory Reform Act (4-R Act) of 1976, and the Motor Carrier Transportation Act of 1980, respectively. These laws require their properties to be assessed at 40 percent on Real Property and 30 percent on Personal Property. The total assessment for all companies assessed by the Tennessee Public Service Commission for the year 1981 amounts to $2,151,728,750. However, the State Board of Equalization ordered that these assessments were to be equalized on a county by county basis in accordance with the ruling and guidelines set out by the U.S. District Court - Middle District of Tennessee in 1977.

Engineering Division

The Engineering Division generally involves itself in the following:

1. Administration of the Natural Gas Pipeline Safety Act of 1968.
2. Applications for new franchises for utilities being formed.
3. Depreciation studies for regulated utilities.
4. Expansion of existing utility franchises.
5. General technical aid.
6. Providing information to interested parties.
7. Rate cases.
8. Safety programs.
9. Service evaluation.
10. Technical associations and conferences.

1. One of the major responsibilities of the Division is the administration of the Natural Gas Pipeline Safety Act of 1968. The Division is certified under Section 5(a) of the Act by the United States Department of Transportation, Office of Pipeline Safety, to enforce the provisions of the Act, Parts 191 and 192. The personnel in the Division consist of the Director of Engineering, Secretary, and five Pipeline Safety Inspectors located in different areas of the state. There are 6 private gas utilities, 23 gas utility districts, 71 municipal gas systems, 7 intrastate pipelines, 1 hydrogen line, 52 housing authorities, 12 mobile home parks, 16 apartments, 5 motels, 3 miscellaneous master meters and 21 direct sales from interstate transmission lines, for a total of 217 gas utilities under the pipeline safety jurisdiction of the Commission. Other than privately-owned utilities, the jurisdiction is for safety only.

During 1981, approximately 1048 field inspections were made which resulted in the issuance of 70 citations. There were 26 accidents involving natural gas which were reported to the Division and investigated by the Inspectors.

Members of the Division attended one-week training sessions in pipeline safety sponsored by the U. S. Department of Transportation, Office of Pipeline Safety, and the Transportation Safety Institute in Oklahoma City, Oklahoma. Subjects covered included Failure Investigation Techniques, Joining of Pipeline Materials and Liquefied Natural Gas.

2. The applications for new franchises for utilities being formed take the form of dockets where Certificates of Convenience and Necessity are applied for. The Division reviews cost estimates, engineering studies, and proposed service area boundaries.

3. Depreciation rates for regulated utilities are reviewed by the Division in cooperation with the Utility Rate Division. Studies submitted by utilities are reviewed for method and approach. Independent analysis and comparisons are made and coordinated with Federal regulatory agencies. During 1981, depreciation studies were reviewed for General Telephone Company, United Inter-Mountain Telephone Company and South Central Bell.

4. When expansion of existing facilities is planned by a utility, the construction plans and estimates are submitted by the utility to this Division for approval. The Division checks the plans and studies to see that applicable rules, regulations, and statutes are complied with and that the latest technical developments are being incorporated into design where necessary, feasible, and economical. This Division follows the progress of approved expansion by making field inspections.

During 1981, the Engineering Division reviewed and approved new construction plans and estimates for telephone companies in Tennessee.

The Division reviewed and approved plans for construction submitted by railroads operating in the state. Field inspections and investigations were carried out throughout the state at various industry and railroad facilities. The Division worked closely with the Railroad Division in inspection, investigation, and suggestions for proper installation and improvement of railroad facilities. The Division testifies in show cause hearings requiring engineering information and prepared technical questions for cross-examination of railroad engineers, consulting engineers, and industry engineers and representatives to insure compliance with the Tennessee Code Annotated and Commission rules, regulations and statutes for all new construction and rebuilt facilities. The Division assisted with suggestions for correcting deficiencies throughout the state for various railroads and industries in the interest of railway safety.

The Division reviewed construction plans and specifications submitted by water companies operating in Tennessee. Cost estimates were prepared for the Commission involving the extension of facilities and improvement of facilities, requested by both customers and water companies.

The Division reviewed construction plans and specifications for expansion of facilities by gas companies.

5. General technical aid is provided to the Commissioners and to other Divisions of the Commission as required. Provisions are contained in the utility rules and regulations for codes by which all utilities must abide. Technical interpretation of these codes is the responsibility of the Division.

6. Providing information to interested parties is done continually by the Division. Questionnaires from many sources are received, completed and returned on a variety of topics. Interviews are given and presentations to seminars and conferences are made.

7. In rate cases, the Engineering Division reviews depreciation rates, equipment and installation costs, prepares questions for cross-examination of company witnesses, and presents expert testimony.

8. Much of the emphasis in the Division's work is related to safety. One purpose for the review of construction plans of utilities and railroads is to attempt to promote and insure the safety of the employees, the customers and the general public.

The Division works with the State Health Department to improve water and sewer service and water quality. Gas and railway safety are discussed separately.

9. Service evaluations for utilities continued during 1981. Telephone service evaluations involved special problems encountered by customers. Service complaints where technical assistance was required were handled in conjunction with the Utility Service Division.

10. Members of the Engineering Division served on the following technical committees: SEARUC Special Telephone Committee - Chairman and member, and National Conference of Regulatory Utility Commission Engineers - Past President, and Tennessee Gas Association Education Committee member.

Members of the Division attended and participated in the Federal-State Regional Pipeline Safety Meeting, the National Conference of Regulatory Utility Commission Engineers, and the Tennessee Gas Association Annual Conference and Fall Management Conference.

Members of the Division serve in the capacity of Administrative Law Judges, Advisors and Expert Witnesses in proceedings before the Commission, Federal agencies and the Courts.

Legal Division

The General Counsel's office of the Commission serves in various capacities both the Commission and the public of the State of Tennessee. The office is under the direction of Henry M. Walker, General Counsel, who is assisted by Albert K. Cocke and Ellen H. Pollack, Assistant General Counsels, and Jean Carloss and Helen Shepherd, Legal Secretaries. A brief summary of the responsibilities of the General Counsel's office includes the following:

1. Appearing as trial attorney representing the Commission and the citizens of Tennessee in all cases before the Courts of the State of Tennessee, the Federal Courts, the Federal Communications Commission, the Federal Energy Regulatory Commission, and the Interstate Commerce Commission.

2. Advising the general public, persons, and corporations subject to the jurisdiction of the Commission, relative to legal problems which may arise pursuant to said jurisdiction.

3. Participation in hearings conducted by the Commission with the particular responsibilities of:

   (a) Conducting examination of witnesses.

   (b) Furnishing additional evidence when necessary to insure that all pertinent data is adduced at the hearing and that a complete transcript is made.

   (c) Protecting the public interest in all cases and particularly rate proceedings before the Commission.

4. Advising and counseling the Commission and its staff in the course of the routine duties of the Commission relative to the law and its application.

5. Acting as Administrative Judges for the Public Service Commission and also as substitute Joint Board Members for the Interstate Commerce Commission.

6. Appearing before the State Board of Equalization and the Courts in defense of the ad valorem tax assessments as established by the Commission.

7. Preparation of legal memoranda and review of the law for the Commission and its staff.

8. Appearing before the Congress and the Tennessee Legislature on present or proposed legislation that would affect the Commission and the citizens of Tennessee on matters under the Commission's jurisdiction.

In the past year, significant changes have occurred within the Legal Division. An entire new legal staff has been appointed and a new division created to provide hearing examiners for Commission proceedings.

A new General Counsel, Mr. Walker, was appointed by the Commission in July, 1981. At his request, the Commission has separated the functions of the Legal Division between its role on the one hand as legal advisor to the Commission and representative of the public interest and its role of providing attorneys to act as administrative judges in Commission hearings.

As part of a major reorganization within the Legal Division, two Legal Division attorneys, Ralph B. Christian, II and Mack H. Cherry, were appointed full-time Administrative Judges and were replaced by Mr. Cocke and Mrs. Pollack. As Administrative Judges, Judge Christian and Judge Cherry are no longer within and completely independent of the Legal Division. Attorneys from the Legal Division now appear as counsel on behalf of the public in proceedings before Judge Cherry or Judge Christian without the appearance of any conflict of interest. In instances in which the Legal Division disagrees with the decision of the Administrative Judge, the Legal Division now files exceptions to the Judge's ruling when the matter is considered by the Commissioners.

Through these changes implemented by the Commissioners, the Legal Division can now more effectively fulfill its obligation to represent the people of the State in all proceedings at the Commission.

During the past year, the General Counsel's office, in addition to the discharge of its routine duties, has made more than 280 Commission and Court appearances. The General Counsel and his Assistants for the past twelve months have written more than six hundred orders pertaining to motor carriers, railroads, utilities, show cause and miscellaneous matters. The following is an abstract of the orders written by the Legal Division during the past twelve months of 1981:

1981	G*	SMC	MC	R	U	MISC.	TOTAL
January		7	27	5	6		45
February	1	12	27	6	5		51
March	1	8	38	13	13		73
April		6	40	14	19		79
May		3	25	24	9		61
June		6	34	4	24		68
July		2	25	10	11		48
August		4	16	12	12		44
September		9	32	6	13		60
October		6	24	15	11		56
November	1	3	34	0	12		50
December	1	5	26	5	18		55
	4	71	348	114	153		690

* Column G refers to rule-making proceedings.

Motor Carrier Division

The Motor Carrier Division of the Commission is responsible for the regulation and supervision of the motor carriers operating within the State of Tennessee. The Division is responsible for the enforcement of safety regulations, hazardous materials regulations, certification, registration of equipment, agents for service of process, and insurance requirements for motor carriers.

During the period January 1, 1981 - December 31, 1981, there was a total of 12,872 motor carriers qualified with the Commission to operate in Tennessee. Of these companies 4,808 were regulated truck companies and 339 were bus companies. The Motor Carrier Division issued a total of 538,326 permit stamps and 148,820 trip lease permits and temporary wires during this period.

The Motor Carrier Division's staff of enforcement officers are assigned the duties of enforcing the safety requirements and economic regulations of the Motor Carrier Act. During the year 1981, the enforcement officers performed driver equipment compliance checks on 25,419 units from which 7,090 citations were issued for violations. Of the units on which driver equipment compliance checks were initiated, 13,351 were placed out of service until needed repairs were made. The violations for which citations were issued for the following offenses: 1,512 No Permit Stamp, 1,222 No Authority, 630 No Trip Lease Permit, 2,924 Safety Violations, 182 Possession of Alcohol, and 102 Possession or Under the Influence of Drugs.

The Motor Carrier Division has continued its progress with the hazardous materials program and has issued 359 citations for violations of the hazardous materials regulations. Educational programs for both the motor carriers and shippers continue to be an important part of the hazardous materials program of this Commission to make the transportation of these commodities over the highways of Tennessee as safe as possible.

During the year 1981, the Division has investigated and processed over 200 complaints which were filed against motor carriers operating within the State of Tennessee.

The Motor Carrier Division continues to work jointly with the Interstate Commerce Commission, the Bureau of Motor Carrier Safety of the United States Department of Transportation, and other State agencies in a concentrated effort to promote standards of operation which would encourage progress and help develop a healthy environment for the transportation industry and citizens of the State of Tennessee who utilize the services of the transportation industry.

Railroad Division

The Railroad Division has the responsibility of general supervision and regulation of common carriers by rail operating within the State of Tennessee, to the extent that said operations are of an intrastate nature.

The Railroad Division is headed by a Director with a staff of two stenographers and ten Railroad Inspectors. The Director serves on the Sub-Committee of Railroads of the National Association of Regulatory Utility Commissioners and is a member of the National Conference of State Transportation Specialists, where he serves as a member of the Executive Committee, Site Committee and Chairman of the Railroad Committee.

In addition to the investigation of special complaints filed with the Railroad Division, the inspectors make daily inspections of rail facilities throughout the State. All new construction or expansions of rail facilities must be inspected and approved by the Railroad Division before rail service is instituted. All railroad accidents resulting in fatalities and all major derailments are investigated by the Commission's Railroad Inspectors. In addition to these duties, the Railroad Division is responsible for coordinating functions with the Federal Railroad Administration of the Federal Department of Transportation to enforce the Federal Railroad Safety Act.

On August 1, 1981 the Tennessee Public Service Commission entered into an agreement with the Federal Railroad Administration of the Federal Department of Transportation to participate in the Federal Rail Safety Program. Two of the Commission's inspectors are in training for certification as Track Inspectors. Two other of the Commission's inspectors are in training for certification as Equipment Inspectors.

During the year 1981 there were sixteen (16) fatalities, occuring at rail-grade crossings, with eleven (11) for the year 1981 or a 32% increase.

On December 31, 1981, there were seven (7) Class I Railroads and three (3) Class II Railroads operating within the State. These ten (10) Railroads have 3,142 miles of main line and 2,198 miles of other track.

CLASS I RAILROADS

Burlington Northern Incorporated
Clinchfield Railroad Company
Illinois Central Gulf Railroad
Louisville & Nashville Railroad Company
Missouri Pacific Railroad Company
St. Louis-Southwestern Railway Company
Southern Railway System

CLASS II RAILROADS

Corinth & Counce Railroad Company
East Tennessee & Western North Carolina Railroad Company
South Central Tennessee Railroad Company

JANUARY 1, 1981 - DECEMBER 31, 1981

Accident Reports Filed -	235
Formal Complaints Handled -	167
Daily Inspections -	8960
Special Investigations -	676
Show Cause Orders Issued -	54

Information

The Information Office performs a variety of functions in cooperation with the various divisions of the Commission. At the request of the Executive Director, special research projects are conducted and spot research is performed in response to requests for information from individual citizens, government, and other regulated agencies, and from the media. The office also works with the Commission and its directors in preparation of information for public dissemination.

The Information Office is also involved in media relations by preparing news releases and external communications about general Commission business. The office is used as a central point for news releases about public meetings, public hearings, and general informational topics. Additionally, this office helps with the preparation of speeches for the commissioners upon request.

This office operates under the direction of the Executive Director.

Transportation Rate Division

The Transportation Rate Division was reorganized in 1981. Under the reorganization, the division was given responsibilities in motor carrier and railroad rates and the processing of intrastate applications for new authority.

Under the statures, all motor carrier and railroads are required to establish and maintain a schedule of reasonable rates, fares and charges. In order to determine the reasonableness of a carrier's rates, the Commission must analyze the effect such rates have on the shipping public, the carrier and the industry as a whole. Carriers are required to provide sufficient financial and economic data with each tariff change.

When an application for a rate increase is received, an investigation of the financial records of the applicant is conducted to determine if the increase is justified. The Commission may set for public hearing any general rate increase or transportation rate matter on which there is sufficient protest by an interested party. If the Commission receives no protest by any interested party concerning an increase in transportation rates other than a general rate increase, the Commission will investigate to determine if the increase is justified. If the Commission concludes that the increase is necessary and reasonable, it may be permitted to become effective without a public hearing. However, if an investigation reveals irregularities or the Commission deems the increase unnecessary or entertains any doubt as to the necessity for the proposed increase, the matter will be set for public hearing.

The Commission has power under TCA §65-1507 and 65-1510 to grant operating authority to motor carriers and contract haulers operating within the State. The Transportation Rate Division is responsible for the physical processing of the application for new authority from the time the application is received until a final order is rendered either granting or denying a Certificate of Convenience and Necessity. The Division is responsible for reviewing an application to see that: the proper information is filed; a hearing is set; proper notice is given; and the final order is distributed. The division also assist in the technical analysis of the information submitted with the application for new authority.

In addition to the above, the Transportation Rate Division administers the Commission's Emergency Fuel Surcharge Program under SMC-792. A procedure was developed in 1981 to allow motor carriers to recoup the additional cost of fuel above a base cost with one day's notice. The division also processes and makes recommendations for proposed additions or deletions of service schedules for passenger bus service.

During 1981, the Commission received 507 tariff filings affecting intrastate traffic. The Commission processed 147 applications for Certificates of Convenience and Necessity, 22 Emergency Temporary Authority and 29 other petitions relating to intrastate traffic.

Utility Rate Division

The Utility Rate Division has the responsibility of recommending and investigating rates for all telephone, mobilphone, gas, electric, and water and sewer companies under the jurisdiction of the Commission. In addition, the Utility Rate Division has the responsibility of reviewing, interpreting, and overseeing the implementation of the rules and regulations utilized by the utilities in administering approved rates.

Generally, the rates charged by a utility are based on the utility's overall cost of service. Proposed rates are submitted by the utilities in either the form of a rate petition or a tariff filing under the Commission's rules. Rate petitions are filed by utilities to affect general rate changes, and tariff filings are made to establish rates and charges for new services or to affect other changes in the utility's existing tariff.

The Utility Rate Division's investigation of petitions for general rate changes includes the accumulation of data pertaining to the cost of specific services and the analysis of rate relationships in order to make recommendations on rate design.

Following is a list of major activities which required extensive investigation and studies by division employees during 1981:

- The implementation of changes in the tariffs of all telephone companies which permit connection of customer owned sets to the telephone network.
- Lifeline and Measured Telephone service was offered by South Central Bell to customers in the state's major cities.
- Completion of the cost of service and rate design studies on Kingsport Power Company.
- Implementation of new rate schedules for gas companies which are designed to improve customer understanding and administration by the companies.
- Implementation of the Commission's new rule which requires the payment of interest to all gas company customers on supplier refunds received and refunded under the Purchased Gas Adjustment Rule.

The Utility Rate Division also investigates proposed rates submitted as tariff filings under Rule 1220-4-1-.06. Rule 1220-4-1-.06 allows utilities to submit proposed changes or amendments to its tariff provided that the Commission is given 30 days notice. Most of the tariffs filed under this rule deal with new service offerings or the modifications of existing tariff offerings. These filings are reviewed to determine their reasonableness which entails an investigation of the cost studies submitted with the filings and the regulations implementing the new services. After the investigation is completed, the tariff filing may either be allowed to become effective, or suspended until formal action is taken by the Commission. During 1981, the Utility Rate Division processed 330 tariff filings from the following types of utilities:

Telephone	234
Gas	90
Water & Sewer	2
Mobilphone	2
Electric	2
Total	330

The Utility Rate Division maintains a complete and current file of all utility tariffs together with the rules and regulations used to administer approved tariffs. The division is called on daily to interpret and oversee the administration of the rates approved for the utilities.

During 1981, 845 inquiries and complaints were received in the form of letters, telephone calls, or personal visits concerning utility rates or the rules and regulations to administer them. A breakdown of these complaints and inquiries by type of utility is as follows:

Telephone	630
Gas	53
Water & Sewer	13
Mobilphone	7
Electric	19
Non-Regulated Utilities	123
Total	845

The Utility Rate Division participates in depreciation rate studies for the utilities under the jurisdiction of the Commission. Depreciation rates are particularly significant since they are a material element in the cost of service of the utility. The staff of the Utility Rate Division joins with the Engineering Division in making these depreciation studies.

During 1981, South Central Bell Telephone Company, General Telephone Company of the Southeast, and United Inter-Mountain Telephone Company requested approval of increased depreciation rates which would increase annual accruals in Tennessee by $66,535,000. During a three-way meeting involving the staff of the Commission, the companies, and the Federal Communications Commission, depreciation rates were agreed upon which resulted in a reduction of $28,000,000 in these requests.

The Utility Rate Division also participated in the investigation of 24 applications for approval of additional capital. Approval was granted for $420,699,885 of additional capital for future expansion and replacement of existing facilities. A review was made and recommendations were submitted to the Commission for consideration of each of these applications.

The Director of the Utility Rate Division also serves as a member of the Staff Subcommittee on Communications of the National Association of Regulatory Utility Commissioners.

Utility Service Division

The Utility Service Division performs the staff work in the regulation of public utilities concerning service. This includes the investigation of all complaints received from customers concerning telephone, telegraph, electric, gas, water, and sewerage companies which are regulated by the Public Service Commission. The Utility Service Division also conducts service hearings and community meetings throughout utility company's franchised areas.

The Public Service Commission regulates nineteen (19) telephone companies, one (1) telegraph company, one (1) electric company, six (6) gas companies, sixteen (16) water companies and two (2) sewerage companies.

Pursuant to T.C.A. 7-82-102, the Public Service Commission has only limited jurisdiction over utility districts. Moreover, the Public Service Commission cannot initate an investigation of a utility district relative to rate and/or service until a petition is filed with the Commission by at least ten (10) percent of the residents within the authorized area of the public utility district.

The Utility service division is comprised of a director, one secretary, one stenographer, and ten field investigators. In March of 1981, the Division reduced its staff from three stenographers to one and from thirteen investigators to ten. Moreover, in 1981 the district offices in Memphis and Knoxville were closed. The Utility Service Division has field investigators stationed in Clarksville, Chattanooga, Jackson, Memphis, McMinnville, Nashville, Church Hill and Knoxville.

Every complaint received in the Utility Service Division is assigned to an investigator for a comprehensive investigation. Moreover, the utility company against whom the complaint was filed is also required to conduct an investigation, and report its findings to the Utility Service Division. The findings of both investigations are reviewed by the Director for a final disposition.

Another function of the Utility Service Division is a consumer survey program. The purpose of this program is to determine the quality of service utility customers are receiving throughout the state. The investigator selects utility customers at random and makes a personal visit and discusses their problems, if any, and conducts tests. The findings of each investigator are submitted to the Director's office for evaluation and appropriate action.

The Division also conducts tests of telephone equipment. This program involves the field investigator making test calls from various business and residential main stations to other business and residential main stations within the same exchange. Also test calls are made between exchanges to determine the adequacy of trunk lines. The public coin telephone investigation program is another function of the Utility Service Division.

FORMAL COMPLAINTS HANDLED AND INVESTIGATED BY THE UTILITY SERVICE DIVISION

	1977	1978	1979	1980	1981
TELEPHONE	2,650	2,936	2,399	2,482	2,171
TELEGRAPH	3	3	8	2	4
WATER	63	67	132	113	105
SEWERAGE	0	0	0	0	0
ELECTRIC	9	18	11	12	16
GAS	60	61	53	60	65
MOBILPHONE	0	0	3	5	4
SPECIAL INVESTIGATIONS	132	161	190	250	312

OTHER FUNCTIONS AND PROGRAMS OF THE UTILITY SERVICE DIVISION

	1977	1978	1979	1980	1981
COMMISSION HEARINGS HELD IN FRANCHISED AREAS OF UTILITY COMPANIES	25	5	5	33	12
SERVICE MEETINGS HELD IN FRANCHISED AREAS OF UTILITY COMPANIES	33	6	6	4	5
CONSUMER SURVEY INTERVIEWS	1,960	2,487	1,397	910	916
TEST CALLS	6,260	7,534	31,120	30,100	28,342
PUBLIC PHONE INSPECTIONS	1,308	3,404	13,500	14,117	14,365

THE TENNESSEE PUBLIC SERVICE COMMISSION
ASSESSMENTS FROM 1877 THROUGH 1981

Total Assessed Value of all Property Assessed for Taxation by the Tennessee Public Service Commission.

Assessment Period	Property Assessed	Total
1877-78	Railroads.	$ 13,757,105.85
1879-80	Railroads.	16,375,894.40
1881-82	Railroads.	27,016,100.12
1883-84	Railroads.	31,547,292.23
1885-86	Railroads.	31,547,582.01
1887-88	Railroads.	32,290,302.10
1889-90	Railroads.	43,789,707.74
1891-92	Railroads.	38,341,488.67
1893-94	Railroads.	40,703,845.50
1895-96	Railroads-Utilities.	40,446,368.48
1897-98	Railroads-Utilities.	50,546,129.14
1899-1900	Railroads-Utilities.	56,546,129.14
1901-02	Railroads-Utilities.	58,327,298.79
1903-04	Railroads-Utilities.	60,602,713.29
1905-06	Railroads-Utilities.	71,968,432.16
1907-08	Railroads-Utilities.	87,047,269.79
1909-10	Railroads-Utilities.	91,850,925.37
1913-14	Railroads-Utilities.	111,757,070.29
1915-16	Railroads-Utilities.	115,298,042.84
1917-18	Railroads-Utilities.	122,283,134.74
1919	Railroads-Utilities.	132,446,120.00
1920-21	Railroads-Utilities.	272,859,649.00
1921-22	Railroads-Utilities.	246,693,638.39
1923-24	Railroads-Utilities.	255,576,486.93
1925-26	Railroads-Utilities.	272,124,248.01
1927-28	Railroads-Utilities.	284,441,185.62
1929-30	Railroads-Utilities.	269,262,250.45
1931	Railroads-Utilities.	286,834,959.36
1932-33	Railroads-Utilities-Motor Carriers .	264,979,408.62
1934-35	Railroads-Utilities-Motor Carriers .	252,378,706.89
1936-37	Railroads-Utilities-Motor Carriers .	250,762,477.94
1938-39	Railroads-Utilities-Motor Carriers .	266,115,405.00
1940-41	Railroads-Utilities-Motor Carriers .	181,373,956.00

1942-43	Railroads-Utilities-Motor Carriers . .	$ 198,132,778.00
1944	Railroads-Utilities-Motor Carriers . .	238,642,162.00
1945-46	Railroads-Utilities-Motor Carriers . .	318,458,325.00
1947-48	Railroads-Utilities-Motor Carriers . .	351,037,699.00
1949-50	Railroads-Utilities-Motor Carriers . .	344,902,221.00
1951-52	Railroads-Utilities-Motor Carriers . .	384,792,690.00
1953-54	Railroads-Utilities-Motor Carriers . .	428,352,790.00
1955-56	Railroads-Utilities-Motor Carriers . .	477,778,159.00
1957-58	Railroads-Utilities-Motor Carriers . .	501,931,299.00
1959-60	Railroads-Utilities-Motor Carriers . .	523,228,433.00
1961-62	Railroads-Utilities-Motor Carriers . .	542,202,731.00
1963-64	Railroads-Utilities-Motor Carriers . .	594,685,359.00
1965-66	Railroads-Utilities-Motor Carriers . .	630,946,875.00
1967	Railroads-Utilities-Motor Carriers . .	646,942,292.00
1968	Railroads-Utilities-Motor Carriers . .	655,974,495.00
1969	Railroads-Utilities-Motor Carriers . .	715,111,650.00
1970	Railroads-Utilities-Motor Carriers . .	781,076,650.00
1971	Railroads-Utilities-Motor Carriers . .	858,981,530.00
1972	Railroads-Utilities-Motor Carriers . .	952,649,190.00
1973	Railroads-Utilities-Motor Carriers . .	1,247,618,300.00
1974	Railroads-Utilities-Motor Carriers . .	1,355,337,500.00
1975	Railroads-Utilities-Motor Carriers . .	1,461,910,400.00
1976	Railroads-Utilities-Motor Carriers . .	1,544,333,200.00
1977	Railroads-Utilities-Motor Carriers . .	1,318,596,498.00*
1978	Railroads-Utilities-Motor Carriers . .	1,303,085,502.00*
1979	Railroads-Utilities-Motor Carriers . .	1,261,372,484.00*
1980	Railroads-Utilities-Motor Carriers . .	1,478,530,645.00*
1981	Railroads-Utilities-Motor Carriers . .	1,383,758,500.00*

*These assessments represent the final assessments after equalization. Equalization was ordered by the Federal Court in 1977 and the State Board of Equalization in 1978, 1979, 1980 and 1981.

ASSESSMENTS BY CLASSES OF PROPERTY ASSESSED FOR TAXATION PURPOSES IN TENNESSEE BY THE TENNESSEE PUBLIC SERVICE COMMISSION FOR THE YEAR 1981 ARE AS FOLLOWS

AIRLINE COMPANIES	22,812,550
PASSENGER CAR COMPANIES	261,050
BARGE LINE COMPANIES	1,896,420
ELECTRIC COOPERATIVE COMPANIES	115,792,240
ELECTRIC COMPANIES	8,081,590
GAS COMPANIES	27,033,820
BUS COMPANIES	3,234,593
TRUCK COMPANIES	58,442,448
MOBILPHONE COMPANIES	1,766,790
PRIVATE CAR COMPANIES	23,108,920
PIPELINE COMPANIES	129,881,760
POWER TRANSMISSION COMPANIES	6,082,960
RAILROAD COMPANIES	129,620,499
TELEPHONE COOPERATIVE COMPANIES	33,116,550
TELEGRAPH COMPANIES	2,423,670
TELEPHONE COMPANIES	797,202,830
WATER & SEWERAGE COMPANIES	22,197,610
GRAND TOTAL	$ 1,383,758,500

AIRLINE COMPANIES

AMERICAN AIRLINES, INC.		3,580,510
BRANIFF AIRWAYS, INC.		1,151,760
DELTA AIR LINES, INC.		8,961,070
EASTERN AIR LINES, INC.		334,970
FRONTIER AIRLINES, INC.		126,580
OZARK AIR LINES, INC.		131,490
PIEDMONT AVIATION, INC.		2,004,140 *
REPUBLIC AIRLINES, INC.		2,097,760
TRANS WORLD AIRLINES, INC.		232,650
U S AIR		677,420 *
UNITED AIR LINES, INC.		2,914,200
AIRLINE COMPANIES	TOTAL	$ 22,812,550

PASSENGER CAR COMPANIES

NATIONAL RAILROAD PASSENGER CORPORATION		261,050
PASSENGER CAR COMPANIES	TOTAL	$ 261,050

BARGE LINE COMPANIES

AMERICAN COMMERCIAL BARGE LINE COMPANY		1,150,150
ARROW TRANSPORTATION COMPANY		87,800
CUMBERLAND & OHIO COMPANY, INC.		93,040
THE DELTA QUEEN STEAMBOAT COMPANY		89,220
DIXIE CARRIERS, INC.		47,750
DRAVO MECHLING CORPORATION		207,810
FEDERAL BARGE LINES, INC.		8,750
FLOWERS TRANSPORTATION, INC.		2,410
IGERT, INC.		9,040
S. C. LOVELAND CO., INC.		3,500
RIVERWAY BARGE COMPANY		13,400
SCNO BARGE LINES, INC.		43,590
SECURITY BARGE LINE, INC.		30,180
THE VALLEY LINE COMPANY		109,140
BARGE LINE COMPANIES	TOTAL	$ 1,896,420

ELECTRIC COOPERATIVE COMPANIES

APPALACHIAN ELECTRIC COOPERATIVE	6,199,000
CANEY FORK ELECTRIC COOPERATIVE, INC.	4,505,530
CHICKASAW ELECTRIC COOPERATIVE	1,066,320
CUMBERLAND ELECTRIC MEMBERSHIP CORP.	14,008,260
DUCK RIVER ELECTRIC MEMBERSHIP CORP.	7,857,410
FORKED DEER ELECTRIC COOPERATIVE, INC.	1,266,260
FORT LOUDOUN ELECTRIC COOPERATIVE	5,224,490
FRENCH BROAD ELECTRIC MEMBERSHIP CORP.	149,560 *
GIBSON COUNTY ELECTRIC MEMBERSHIP CORP.	5,601,720
HOLSTON ELECTRIC COOPERATIVE, INC.	3,040,690
MERIWETHER LEWIS ELECTRIC COOPERATIVE	4,729,680 *
THE MIDDLE TENN. ELEC. MEMBERSHIP CORP.	10,480,450
MOUNTAIN ELECTRIC COOPERATIVE, INC.	1,710,580
PICKWICK ELECTRIC COOPERATIVE	2,412,020
PLATEAU ELECTRIC COOPERATIVE	4,089,000

ELECTRIC COOPERATIVE COMPANIES

POWELL VALLEY ELECTRIC COOPERATIVE	4,810,870
SEQUACHEE VALLEY ELECTRIC COOPERATIVE	5,401,470
SO. KENTUCKY RURAL ELECTRIC COOP. CORP.	7,710
SOUTHWEST TENNESSEE ELECTRIC MEMB. CORP.	8,025,620
TENNESSEE VALLEY ELECTRIC COOPERATIVE	3,643,130
THE TIPPAH ELECTRIC POWER ASSOCIATION	115,710
TRI-COUNTY ELECTRIC MEMBERSHIP CORP.	2,889,550
TRI-STATE ELECTRIC MEMBERSHIP CORP.	485,360
UPPER CUMBERLAND ELECTRIC MEMB. CORP.	7,348,940
VOLUNTEER ELECTRIC COOPERATIVE	11,921,650
ELECTRIC COOPERATIVE COMPANIES TOTAL	$ 115,792,240

ELECTRIC COMPANIES

ARKANSAS POWER & LIGHT COMPANY	32,520
KENTUCKY UTILITIES COMPANY	82,000
KINGSPORT POWER COMPANY	7,967,070
ELECTRIC COMPANIES TOTAL	$ 8,081,590

GAS COMPANIES

CHATTANOOGA GAS COMPANY	13,215,990
HARDIN COUNTY GAS COMPANY	36,850
HARTSVILLE GAS COMPANY	20,660
NASHVILLE GAS COMPANY	7,674,890
TENNESSEE-VIRGINIA ENERGY CORP.	1,716,810
TIPTON COUNTY UTILITIES COMPANY, INC.	53,330
UNITED CITIES GAS COMPANY	5,115,290
GAS COMPANIES TOTAL	$ 27,833,820

BUS COMPANIES

AIRPORT LIMOUSINE SERVICE, INC.	650
AMERICAN SIGHTSEEING	31,210
ARKANSAS MOTOR COACHES, LIMITED, INC.	8,380
AUTREY BUS LINES, INC.	10,500
B & C BUS LINES COMPANY, INC.	14,630
B & H TRANSIT, INC.	1,970
B-J COMMUTOR SERVICE, INC.	1,370
B & M SERVICE COMPANY	2,280
BASDEN TRANSPORTATION, INC.	1,060
C & H BUS LINE	1,450
CAMPBELL BUS LINES, INC.	860
CHEROKEE COACH COMPANY	35,770
CINDER TOURS	960
CLARKSVILLE LIMOUSINE SERVICE	6,630
CLEVELAND-DALTON BUS LINES	550
CREATIVE INTERNATIONAL MANAGEMENT, INC.	5,230
CUMBERLAND BUS LINES	5,160
CUMBERLAND TOURS	EXEMPT
CUSTOM TOURS, INC.	7,310
D & S BUS LINES, INC.	2,480
ELK RIVER LINES	4,780

BUS COMPANIES

G & C ENTERPRISES, INC.	5,190
WILLIAM B. GILLESPIE	1,080
GOLDEN CIRCLE COMMUTER	32,020
GRAND OLE OPRY TOURS, INC.	14,070
GRAY LINE OF NASHVILLE	EXEMPT
GREAT SMOKY TOURS, INC.	EXEMPT
GREENE COACH COMPANY, INC.	17,510
GREYHOUND LINES, INC.	2,051,550
GULF TRANSPORT COMPANY	80,250
HOLIDAY NASHVILLE TRAVEL PARK	5,360
JOEL R. HORTON	1,290
KINGSPORT LIMOUSINE SERVICE	880
KINGSTON X-10 BUS POOL	EXEMPT
KNOXVILLE TOURS, INC.	15,230
LEBANON K. O. A. TOURS, INC.	1,230
LIMOUSINES UNLIMITED, INC.	12,730
LOUDON COUNTY COMMUTER BUS LINES	710
MAPLES & OGLE TRANSPORTATION CO., INC.	10,070
MEMPHIS-WEST MEMPHIS TRANSIT COMPANY	35,180
MIDWEST BUSLINES, INC.	4,650
MOUNTAIN VIEW SIGHTSEEING CORPORATION	684
MUSIC CITY SERVICE, INC.	116,460
NASHVILLE COUNTRY TOURS	2,850
NASHVILLE EXPRESS TOURS, INC.	2,554
POWELL BUS LINES	1,550
RIVERTOWN TOURS	8,300
ROANE COUNTY BUS LINES	900
ROAN MOUNTAIN BUS COMPANY	2,080
BALLARD RUSSELL	380
SERVICE CAB COMPANY	890
SEYMOUR BUS LINES, INC.	2,930
WILLIAM H. SHOUN	690
SIGHTSEEING CHATTANOOGA	EXEMPT
SIGHTSEEING TENNESSEE	EXEMPT
SMILE-A-WHILE TOURS, INC.	2,195
SOUND CITY TOURS, INC.	EXEMPT
SOUTHERN CAB CORPORATION	4,070
STARDUST TOURS, INC.	13,980
TENNESSEE TRAILBLAZERS, INC.	34,690
TOURS BY MENESES	13,670
TRAILWAYS SOUTHEASTERN LINES, INC.	38,280
TRAILWAYS SOUTHERN LINES, INC.	255,950
TRAILWAYS TENNESSEE LINES, INC.	232,170
HERMAN TRENTHAM	380
TRI-STATE TRANSIT COMPANY, INC.	6,720
TURKEY TROT TOURS, INC.	4,790
JOHNNY WALKER TOURS	5,960
DONALD W. WALLACE	480
WEST MEMPHIS TRANSPORTATION COMPANY	49,770
CLINTON WILLIAMS TAXI	EXEMPT
BUS COMPANIES TOTAL	$ 3,234,293

TRUCK COMPANIES

A-1 MOVING & STORAGE COMPANY, INC.	6,940

TRUCK COMPANIES

AAA COURIER SERVICE, INC.	12,841
AAA MOVING & STORAGE, INC.	9,460
ABF FREIGHT SYSTEM, INC.	460,250
ABW TRUCKING COMPANY	27,640
A. & M. TRUCK LINE, INC.	339,870
A & M EXPRESS, INC.	6,020
A M & M, INC.	68,460
A & R TRANSPORT, INC.	17,980
ASAP EXPRESS, INC.	25,900
ACE FREIGHT LINE, INC.	EXEMPT
ACME MOVING & STORAGE COMPANY	14,270
ACTION DELIVERY SERVICE	2,370
ACTIVE TRANSFER COMPANY, INC.	5,470
AERO MAYFLOWER TRANSIT COMPANY, INC.	191,170
THE AETNA FREIGHT LINES, INC.	181,450
ALABAMA-TENNESSEE EXPRESS, INC.	2,000
ALADIN VAN LINES, INC.	3,390
ALL-AMERICAN MOVING & STORAGE	2,340
ALL SOUTH MOTOR FREIGHT, INC.	52,840
AUBREY E. ALLEN	EXEMPT
ALLEN TRUCKING COMPANY, INC.	15,310
ALLIED DELIVERY & INSTALLATION, INC.	21,440
ALLIED VAN LINES, INC.	81,860
AMERICAN FREIGHT SYSTEM, INC.	541,080
AMERICAN HOLIDAY VAN LINES, INC.	5,870
AMERICAN RED BALL TRANSIT COMPANY, INC.	25,020
ARGO-COLLIER TRUCK LINES CORPORATION	151,790
ARMSTRONG TRANSFER & STORAGE CO., INC.	431,030
ARROW TRANSFER & STORAGE COMPANY	140,540
ATLANTA MOTOR LINES, INC.	101,140
ATLANTIC EXPRESS, INC.	35,340
ATLAS VAN-LINES, INC.	196,210
AVERITT EXPRESS, INC.	415,600
B & L TRUCK LINE, INC.	1,060
HOWARD BAER	85,350
BARGER TRANSFER & STORAGE COMPANY	8,540
BATESVILLE TRUCK LINE, INC.	22,480
BAYLESS GARAGE	1,880
BILLY L. BEADLE	7,380
BEARD TRUCK LINE, INC.	6,300
J. C. BEASLEY	5,400
BEATY TRUCKING COMPANY, INC.	51,930
BEE LINE EXPRESS, INC.	15,720
BEKINS VAN LINES COMPANY	54,300
BESTWAY EXPRESS, INC.	40,570
BILL'S REFRIGERATED DELIVERY SERV., INC.	EXEMPT
BIRMINGHAM-NASHVILLE EXPRESS, INC.	135,370
BLACKWOOD CRANE & TRUCK SERVICE, INC.	58,040
BLAIR MOTOR SERVICE, INC.	6,400
BLOUNT MOTOR LINES, INC.	4,850
BLUE GOOSE, INC.	2,640
BLUFF CITY TRANSFER & STORAGE CO., INC.	34,590
BLUFF CITY TRANSPORTATION, INC.	40,090
BOSS TRANSPORTATION COMPANY, INC.	16,590
BOWLING GREEN EXPRESS, INC.	29,760
S. L. BOWMAN & SONS, INC.	26,630

TRUCK COMPANIES

BOWMAN TRANSPORTATION, INC.	1,491,470
BOYD TRUCKING COMPANY, INC.	1,030
BRANCH MOTOR EXPRESS COMPANY	32,230
THE PAULIE BRAZIER CO., A CORP.	22,870
BREAZEALE TRANSFER & STORAGE, INC.	9,850
BRICK DELIVERY COMPANY	76,250
BRINK'S, INC.	16,400
BRONAUGH MOTOR EXPRESS, INC.	12,820
BROWN FREIGHT LINE, INC.	75,470
BROWN TRANSPORT CORPORATION	199,830
BROWN TRUCKING, INC.	55,830
BROWN'S WRECKER SERVICE	2,900
BUILDERS TRANSPORTATION COMPANY	48,140
BURKHART ENTERPRISES, INC.	46,300
BURNETT TRUCK LINE COMPANY	14,770
BURNHAM VAN SERVICE, INC.	67,860
CGR TRUCK LINES, INC.	10,120
CAMPBELL SIXTY-SIX EXPRESS, INC.	199,000
CAPE AIR FREIGHT, INC.	3,340
CARDINAL TRANSPORTATION CO., INC.	1,100
CAROLINA FREIGHT CARRIERS CORPORATION	180,443
CARR MOVING COMPANY	8,470
CARTER ENTERPRISES, INC.	10,160
CARTHAGE FREIGHT LINE, INC.	14,490
CELERYVALE TRANSPORT, INC.	19,210
CENTERVILLE TRUCK LINE, INC.	32,290
CENTRAL & SOUTHERN TRUCK LINES, INC.	175,350
CENTRAL STATES EXPRESS, INC.	EXEMPT
CENTRAL TRANSPORT, INC.	182,810
CENTRAL VAN & STORAGE COMPANY, INC.	700
CHATTANOOGA TRANSFER & STORAGE CO., INC.	271,820
CHEM-HAULERS, INC.	177,000
CHEMICAL LEAMAN TANK LINES, INC.	693,400
CHEROKEE HAULING & RIGGING, INC.	147,130
CHICKASAW MOTOR LINES, INC.	84,620
CHURCHILL TRUCK LINES, INC.	13,850
CLARK TRUCK LINE	79,550
CLARK TRUCKING SERVICE	EXEMPT
CLEVELAND EXPRESS, INC.	89,220
CLINCH COMPANY, INC.	EXEMPT
COLEMAN AMERICAN MOVING SERVICES, INC.	EXEMPT
COLLEGE GROVE TRUCK COMPANY	EXEMPT
A. B. COLLIER WRECKER SERVICE, INC.	25,760
COLONIAL MOTOR FREIGHT LINE, INC.	144,790
COLONIAL REFRIGERATED TRANSPORTATION INC	329,850
COLONIAL TRANSPORTATION, INC.	62,370
COLUMBIA MOTOR EXPRESS, INC.	21,650
COMMERCIAL CARRIERS, INC.	234,520
CONALCO CONTRACT CARRIER, INC.	152,290
CONSOLIDATED FREIGHTWAYS CORP. OF DELA.	1,229,380
CONSOLIDATED TRANSPORT SERVICE	1,770
CONTAINER CARRIER CORPORATION	3,980
CONTINENTAL CONTRACT CARRIER CORP.	20,670
AAA COOPER TRANSPORTATION	5,390
COOPER AIR FREIGHT SERVICE, INC.	58,900
P. C. COOPER CONSTRUCTION COMPANY	3,100

TRUCK COMPANIES

COURIER-NEWSOM EXPRESS, INC.	131,420
CRAFT MOBILE HOME SERVICE	2,300
CREASY TRUCKING, INC.	23,020
CREED & HOWARD	960
CRESCO LINES, INC.	2,240
CRETE CARRIER CORPORATION	215,150
CROSSTOWN TRANSFER & STORAGE COMPANY	105,350
CUMBERLAND EXPRESS, INC.	11,730
W. A. CUMMINS	24,020
CURTIS TRANSPORTS, INC.	36,220
D.A.D. TRANSPORT CORPORATION	12,500
D M S, INC.	EXEMPT
DPD, INC.	70,730
DALLAS CARRIERS CORPORATION	67,360
DALLAS & MAVIS FORWARDING COMPANY, INC.	20,160
DALTON AIR FREIGHT, INC.	1,260
W. E. DAVENPORT	6,240
DAVIS TRAILER SALES, INC.	690
DAYTON MOTOR EXPRESS, INC.	115,970
DEAN TRUCK LINE, INC.	69,700
DIRECT MOTOR EXPRESS, INC.	1,000
DODDS TRUCK LINE, INC.	41,480
DODSON'S MOVING & STORAGE, INC.	3,000
DOWNEY COURIER SERVICE	1,960
J. C. DOYLE MOBILE HOME SERVICE	890
J. C. DOYLE MOVING & STORAGE	560
DRIVE-U-SERVICE, INC.	900
DUNN BROS., INC.	41,290
E & K MOBILE HOME REPAIR SERVICE	850
ET & WNC TRANSPORTATION COMPANY	471,220
EAGLE EXPRESS COMPANY, INC.	15,760
EAGLE MOTOR LINES, INC.	155,100
EAST TEXAS MOTOR FREIGHT LINES, INC.	335,430
EAST-WEST MOTOR FREIGHT, INC.	3,410
EDELEN TRANSFER & STORAGE COMPANY, INC.	6,240
ELECTRONICS TRANSPORT, INC.	540
ELK VALLEY FREIGHT LINE, INC.	89,510
GLEN R. ELLIS, INC.	10,480
ELLIS MOVING & STORAGE	670
EMERT'S MOBILE HOME SALES & SERVICE	2,580
ERGON TRUCKING, INC.	20,360
EXPRESS SERVICE, INC.	990
EXPRESS TRANSPORTATION COMPANY	30,090
F. C. T. CORPORATION	10,960
F & W EXPRESS, INC.	172,170
FACTORY & STEEL TRANSPORTATION, INC.	19,630
FEDCO FREIGHTLINES, INC.	6,900
FERGUSON TRANSFER COMPANY, INC.	5,330
FILM TRANSIT, INC.	193,800
FIREPROOF STORAGE & VAN COMPANY, INC.	1,500
FLEET LINE, INC.	1,900
FLEET TRANSPORT COMPANY, INC.	440,620
FLEMING TRANSFER & STORAGE COMPANY, INC.	30,850
FLETCHER TRUCKING COMPANY, INC.	44,390
FORD TRUCK LINE, INC.	9,950
FRANKLIN EXPRESS, INC.	37,600

TRUCK COMPANIES

FREDRICKSON MOTOR EXPRESS CORPORATION	57,010
FREE SPIRIT TRUCKING, INC.	20,000
FREEMAN TRUCK LINE, INC.	525,000
FREIGHTWAYS EXPRESS, INC.	24,550
FRISCO TRANSPORTATION COMPANY	1,240
FRYE TRANSFER COMPANY	5,280
FULLER TRANSFER COMPANY	52,540
GALLATIN-PORTLAND FREIGHT LINES, INC.	145,420
FRANK GARRETSON	9,500
GATEWAY TRANSPORTATION COMPANY, INC.	339,280
GAY TRUCK LINE, INC.	32,650
GENERAL TRUCKING COMPANY, INC.	22,400
GEORGIA HIGHWAY EXPRESS, INC.	63,020
GILBERT CARRIER CORPORATION	68,130
GLOBAL VAN LINES, INC.	37,140
GOBBLE TRUCKING COMPANY	11,420
GOGGIN TRUCK LINE COMPANY, INC.	40,150
GOLDEN-HAMMONS CARTAGE COMPANY, INC.	9,290
GORDONS TRANSPORTS, INC.	652,410
GRACE DISTRIBUTION SERVICES, INC.	75,560
GRAHAM TRANSFER, INC.	22,400
JACK GRAY TRANSPORT, INC.	13,830
GREEN & NETTER	1,720
GREENEVILLE MOVING & STORAGE	1,120
PALMER GREGORY & SONS	19,660
VAN E. HAMLETT	6,090
HARRY'S TOWING SERVICE	EXEMPT
HAUPT CONTRACT CARRIERS, INC.	25,450
HAWKS MOBILE SERVICE	400
MARVIN HAYES LINES, INC.	116,020
HAYES MOVING & STORAGE, INC.	8,420
WILLIAM HAYES LINES, INC.	174,280
HEAVY & SPECIALIZED HAULERS, INC.	150,500
HENRY FREIGHT LINE, INC.	7,660
HERMAN BROTHERS, INC.	60,350
HICKS MOTOR LINE	5,270
HIGHWAY TRANSPORT, INC.	244,600
MICHAEL E. HILL	930
RAY HILL TRANSFER COMPANY	26,700
HOHENWALD TRUCK LINES, INC.	60,560
HOLSTON MOTOR EXPRESS, INC.	50,010
HAROLD W. HOLT	4,780
HOLT TRANSFER COMPANY	5,840
HORN TRUCKING COMPANY	340
HOUSTON'S WRECKER SERVICE & REPAIR	760
HUGGINS MOVING & STORAGE COMPANY, INC.	65,800
HUMBOLDT EXPRESS, INC.	577,320
HUNTER TRANSPORT COMPANY, INC.	1,240
INMAN FREIGHT SYSTEM, INC.	10,200
INTERNATIONAL TRANSPORT, INC.	43,750
INTERSTATE CONTRACT CARRIER CORPORATION	201,990
INTERSTATE MOTOR FREIGHT SYSTEM	369,050
J. D. TRANSPORTS, INC.	6,040
J & V TRUCKING COMPANY, INC.	810
JACKSON EXPRESS, INC.	140,010
JAMAR TRUCKING	49,770

TRUCK COMPANIES

L. M. JAMISON	9,950
JENKINS TRUCK LINE, INC.	10,560
JETWAY CARRIERS, INC.	128,040
JIMCO, INC.	5,200
DORIS JONES TRUCKING COMPANY	34,330
JONES TRUCK LINES, INC.	598,980
K & S TANK LINE	15,000
K & T TRUCKING COMPANY	EXEMPT
KERR MOVING & STORAGE COMPANY	EXEMPT
RAY KIMBRELL MOVING & STORAGE COMPANY	2,110
KINDRICK TRUCKING COMPANY	8,800
KNOX CARTAGE COMPANY, INC.	5,070
KNOXVILLE AIR CARGO, INC.	13,320
KWICK-WAY TRANSPORTATION COMPANY	176,120
LAMBERT-MARKS EXPRESS	4,750
LANCE MOBILE HOME SERVICE	7,000
LATHAM TRUCKING COMPANY	8,320
LEE WAY MOTOR FREIGHT, INC.	374,300
LEMMON TRANSPORT COMPANY, INC.	88,070
LEWISBURG TRANSFER COMPANY, INC.	28,220
LEXINGTON-PARIS MOTOR FREIGHT, INC.	429,780
LIBERTY CONTRACT CARRIER, INC.	188,210
LIGON SPECIALIZED HAULER, INC.	494,330
LINDSEY TRANSPORT SERVICE, INC.	53,340
LONG TRANSPORTATION, INC.	3,140
LYDALL EXPRESS, INC.	7,520
GLENN MCCLENDON TRUCKING COMPANY, INC.	145,700
MCDUFFEE MOTOR FREIGHT, INC.	77,020
RYE MCILWAIN	6,500
MCLEAN TRUCKING COMPANY	1,275,570
MCMINNVILLE FREIGHT LINE, INC.	186,770
MCMINNVILLE MOVING & STORAGE COMPANY	2,200
MCNABB-WADSWORTH TRUCKING COMPANY	12,150
M & L TRUCK LINE, INC.	3,820
M. S. CARRIERS, INC.	52,010
M-T EXPRESS, INC.	EXEMPT
MAGNOLIA TRUCK LINE, INC.	115,470
MALONE FREIGHT LINES, INC.	315,880
THE MANFREDI MOTOR TRANSIT COMPANY	85,990
MANNING MOTOR EXPRESS, INC.	5,360
THE MASON & DIXON LINES, INC.	1,545,930
THE MASON & DIXON TANK LINES, INC.	169,400
MATLOCK TRANSPORTATION, INC.	22,400
MEADOR'S MOTOR LINES, INC.	78,600
MEL MOTOR EXPRESS, INC.	EXEMPT
MERCHANTS FREIGHT LINE, INC.	73,100
MERCHANTS HOME DELIVERY SERVICE, INC.	9,210
MERCHANTS TRUCK LINE, INC.	326,820
A. J. METLER HAULING & RIGGING, INC.	293,250
MID-SOUTH TRUCKING COMPANY	21,150
MID-STATE OILS TRANSPORT, INC.	15,830
MID-TENN. EXPRESS	35,800
MIDLAND CARRIERS, INC.	4,660
MILAN EXPRESS, INC.	31,700
MILLER TRANSPORTERS, INC.	295,110
MILLINGTON DELIVERY SERVICE	75,820

TRUCK COMPANIES

MISSOURI PACIFIC TRUCK LINES, INC.	50,190
MISTLETOE EXPRESS SERVICE	36,420
MOBILE HOMES TRANSIT	EXEMPT
ROY B. MOORE, INC.	52,250
MORGAN COUNTY TRUCKING, INC.	EXEMPT
MORGAN DRIVE AWAY, INC.	29,290
E. L. MORGAN COMPANY, INC.	7,120
MORGAN PORTABLE BUILDING TRANSPORT CORP.	5,690
MORTON MOVING & STORAGE	8,300
THE MOTOR CONVOY, INC.	104,340
MT. PLEASANT TRANSFER, INC.	25,430
MOUNTAIN EXPRESS, INC.	53,490
MURFREESBORO FREIGHT LINE COMPANY, INC.	108,710
MURPHY & SONS TRUCKING COMPANY, INC.	10,870
MUSIC CITY VAN SERVICE, INC.	8,150
W. T. MYLES TRANSPORTATION COMPANY	47,560
NASHVILLE-CLARKSVILLE EXPRESS, INC.	170,770
NATIONAL TRAILER CONVOY, INC.	54,770
NEWMAN & PEMBERTON CORPORATION	239,670
NORTH AMERICAN VAN LINES, INC.	759,910
O.K. MESSENGER SERVICE, INC.	4,470
O. K. STORAGE & TRANSFER COMPANY, INC.	4,980
OAKNOLL TRANSPORT COMPANY, INC.	EXEMPT
ONEIDA-COLUMBUS EXPRESS COMPANY	9,160
OSBORN TRANSPORTATION, INC.	89,160
OVERNITE TRANSPORTATION COMPANY	2,327,320
OZARK MOTOR LINES, INC.	29,700
OZBURN-HESSEY MOVING COMPANY	22,050
DAVID OZMENT COMPANY	3,810
P & B TRANSFER & STORAGE COMPANY	14,430
PMC COMPANY	1,270
P & P TRUCKING COMPANY	11,850
PACIFIC INTERMOUNTAIN EXPRESS CO., INC.	156,860
PACKERS TRANSPORT COMPANY	EXEMPT
PARIS MOTOR FREIGHT, INC.	4,050
PARTON BROTHERS, INC.	EXEMPT
PASCHALL TRUCK LINES, INC.	27,700
DON PAYNE TRUCKING COMPANY, INC.	8,430
PEAK TRANSFER COMPANY, INC.	36,250
PETERLIN CARTAGE COMPANY, A CORPORATION	EXEMPT
PETTY TRUCKING	EXEMPT
PHILLIPS TRUCK LINE, INC.	18,000
PONY EXPRESS COURIER CORPORATION	29,850
PORTLAND EXPRESS, INC.	36,740
POSEY TRUCK LINES, INC.	9,240
POTASHNICK TRUCK SERVICE, INC.	EXEMPT
WALTER POTTER	EXEMPT
POWELL CONSTRUCTION COMPANY, INC.	21,420
POWELL TRUCK LINE, INC.	14,680
PRICE-BASS COMPANY, INC.	EXEMPT
PRODUCERS TRANSPORT COMPANY	294,310
PROFESSIONAL DRIVER SERVICES, INC.	6,406
PROFFITT VANS, INC.	76,480
PULASKI HIGHWAY EXPRESS, INC.	157,690
F. PAUL PURDY	6,110
PUROLATOR ARMORED, INC.	63,420

TRUCK COMPANIES

PUROLATOR COURIER CORPORATION	209,260
U. S. STORAGE & TRANSFER COMPANY	46,930
QUALITY MOVING & STORAGE	800
R.B. CARRIERS, INC.	6,650
R.C.A. TRUCK LINES, INC.	21,710
R & C ENTERPRISES	4,190
RPD, INC.	69,710
R & R DELIVERY SERVICE, INC.	EXEMPT
RAJOR, INC.	4,550
RAMSEY TRUCKING, INC.	64,020
REBEL MOTOR FREIGHT, INC.	342,550
RED ARROW DELIVERY SERVICE CO., INC.	62,320
RED BALL MOTOR FREIGHT, INC.	593,190
RED LINE STORAGE & TRANSFER COMPANY	21,480
CHARLES E. REED	9,080
REED TRUCKING COMPANY	10,550
REFRIGERATED TRANSPORT COMPANY, INC.	650,050
RELIABLE TRANSFER & STG. OF KNOX., INC.	2,770
RENNER'S EXPRESS, INC.	42,660
REYNOLDS MOBILE HOME SERVICE	5,660
RIDDLE TRUCKING COMPANY	24,920
ROAD COMMERCE CORPORATION	15,700
ROADWAY EXPRESS, INC.	5,039,710
ROBERTS CONTRACT CARRIER CORPORATION	67,550
ROBERTS & OAKE, INC.	49,190
ROBINSON FREIGHT LINES	91,410
THE ROBINSON FREIGHT LINES, INC.	24,990
ROBINSON TRUCK LINE, INC.	161,750
I. FRED ROGERS TRUCKING CO., INC.	9,540
JOHN C. ROSS TRUCKING COMPANY	7,500
WARNER A. ROSS	54,020
RUAN TRANSPORT CORPORATION	75,230
JIM L. RUSHING	2,760
RUSS TRANSPORT, INC.	188,080
S. P. RUTHERFORD TRANSFER & STORAGE	29,470
RYDER TRUCK LINES, INC.	2,453,750
S & D TRUCKING COMPANY, INC.	34,860
S & W FREIGHT LINES, INC.	37,850
SANDERS TRANSFER & STORAGE COMPANY, INC.	21,750
SARTAIN TRUCK LINE, INC.	52,770
SAV-MOR WRECKER SERVICE	5,890
SAWYER TRANSPORT, INC.	40,410
STEVE SCHRANZ TRUCKING, INC.	2,240
SCHRECKER MOVING & STORAGE, INC.	15,940
SCHWERMAN TRUCKING COMPANY	218,620
SERVICE TRANSPORT, INC.	73,320
SERVICEWAY MOTOR FREIGHT, INC.	3,870
SHAFER TRUCKING COMPANY, INC.	6,570
ROBERT J. SHANKEL	EXEMPT
SHARP TRANSPORT, INC.	6,400
SHARON MOTOR LINES, INC.	5,970
SHAVER TRUCKING COMPANY	2,470
SHEARON TRUCKING	1,850
SHELBYVILLE EXPRESS, INC.	51,810
J. A. SHELTON TRANSFER COMPANY	4,310
SHILOH TRANSPORTATION, INC.	13,420

TRUCK COMPANIES

SHRUM BROS. TRUCKING	EXEMPT
SIGNAL DELIVERY SERVICE, INC.	563,400
SILVER FLEET EXPRESS, INC.	26,570
SKYLINE TRANSPORTATION, INC.	34,180
SMITH & ATTKISSON TRUCKING COMPANY	1,290
JAMES L. SMITH TRUCKING COMPANY	3,240
L. G. SMITH & SONS	EXEMPT
N. E. SMITH COMPANY, INC.	3,800
SMITH'S TRANSFER CORPORATION	2,790,170
SMITHVILLE FREIGHT LINES, INC.	15,460
SMYTH VAN LINE, INC.	245,400
SORRELS TRUCKING	EXEMPT
SOUTHEASTERN WAREHOUSING & DIST. CORP.	1,470
SOUTHERN PACKAGING & STORAGE CO., INC.	42,230
SOUTHERN TRUCKING CORPORATION	30,700
SOUTHLAND TRANSPORTATION, INC.	3,230
SOUTHWEST MOTOR FREIGHT	222,100
SOUTHWESTERN TRANSPORTATION COMPANY	558,590
SPARTAN EXPRESS, INC.	77,330
SPRINGFIELD EXPRESS, INC.	34,260
SPRINT, INCORPORATED	560
STEPHENS TRUCK LINE, INC.	54,150
M. L. STEPHENSON TRUCKING	EXEMPT
STILL TRANSFER COMPANY, INC.	16,380
STREET TRANSFER COMPANY, INC.	42,650
STREET'S TRUCKING COMPANY, INC.	2,950
EDWARD P. STROUTH	5,070
CARL SUBLER TRUCKING, INC.	136,130
SUELZER MOVING & STORAGE, INC.	3,410
SULLIVAN FREIGHT LINES, INC.	29,040
SUNWAY CORPORATION	25,300
SUPERIOR FORWARDING COMPANY, INC.	31,520
SWAIN & SONS TRANSPORTS, INC.	1,910
T.I.M.E.-DC, INC.	1,235,510
SAM TANKSLEY TRUCKING, INC.	222,320
TANKSLEY TRANSFER COMPANY	130,700
TAYLOR TRUCK LINE	95,640
JACK L. TEMPLE	1,870
THE TEN WHEELERS, INC.	5,070
TENNESSEE-CAROLINA TRANSPORTATION, INC.	449,580
TENNESSEE CARTAGE COMPANY, INC.	105,690
TENNESSEE EXPRESS, INC.	5,250
TENNESSEE MOBILE HOME TRANSPORT, INC.	1,800
TENNESSEE MOTOR LINES, INC.	35,100
TENNESSEE STEEL HAULERS, INC.	40,500
TENNESSEE TRANSPORT, INC.	510
TENNESSEE TRUCK LINES, INC.	77,690
TEPPCO TRANSPORT, INC.	5,230
THEATRES SERVICE COMPANY	102,150
RAY THOMPSON MOVING & STORAGE, INC.	20,020
THORNE TRUCK LINES, INC.	12,740
THUNDERBIRD MOTOR FREIGHT LINES, INC.	29,040
THURSTON MOTOR LINES, INC.	822,980
TILFORD TRUCKING, INC.	20,350
TILLMAN MOVING COMPANY	EXEMPT
TRANS-NATIONAL TRUCK, INC.	79,170

TRUCK COMPANIES

TRANSCON LINES	809,960
TRANSIT HOMES, INC.	4,060
TRI-CITY TRUCK & EQUIPMENT	5,300
TRI-COUNTY MOVING & STORAGE CO., INC.	990
TRI-STATE MOTOR TRANSIT COMPANY	314,810
TRICITY TRANSPORT COMPANY	24,570
KEN TRIPLETT HAULING SERVICE	1,040
TRUCK TRAIN TRANSFER, INC.	6,280
TUCKER FREIGHT LINES, INC.	31,890
TULLAHOMA FREIGHT COMPANY, INC.	44,040
TURNER EXPEDITING SERVICE	2,120
UNITED PARCEL SERVICE, INC.	2,574,590
UNITED VAN LINES, INC.	213,990
UNITED WAREHOUSE & TRANSFER, INC.	7,760
UPPER CUMBERLAND FREIGHT, INC.	57,670
VICTORY VAN LINES	3,120
VIRGINIA APPALACHIAN LUMBER CORPORATION	2,950
VIRGINIA-CAROLINA FREIGHT LINES, INC.	35,500
VOLUNTEER EXPRESS, INC.	74,250
WAGNER FREIGHT LINES, INC.	61,360
WAGNER MOVING & STORAGE, INC.	420
B. F. WALKER, INC.	20,720
WARD CARTAGE & WAREHOUSING, INC.	7,210
WARREN COUNTY FREIGHT LINE, INC.	130,010
WASTE MANAGEMENT OF TENNESSEE	3,942
ELLIS WATSON MOVING & STORAGE COMPANY	506
WATSON MOVING & STORAGE COMPANY, INC.	7,760
WAVERLY MOVING COMPANY	930
WAVERLY TRANSFER COMPANY, INC.	144,750
WELLS FARGO ARMORED SERVICE CORPORATION	276,050
WESTERN EXPRESS	51,640
WESTERN TRANSFER & STORAGE, INC.	15,020
WHARTON TRANSPORT CORPORATION	33,410
WHEATON VAN LINES, INC.	35,010
WHITAKER TRANSPORTATION COMPANY, INC.	EXEMPT
ROY WIDENER MOTOR LINES, INC.	205,140
CHARLES H. WILLIAMS TRUCKING CO., INC.	32,590
JIMMY T. WOOD	67,510
WOODARD TRUCKING COMPANY	29,820
WOOTEN TRANSPORTS, INC.	172,710
YELLOW FREIGHT SYSTEM, INC.	1,337,130
YOST RENTAL COMPANY	3,900
TRUCK COMPANIES TOTAL	$ 58,442,448

MOBILPHONE COMPANIES

AIRSIGNAL INTERNATIONAL, INC.	319,360
COMMUNICATIONS ELECTRONICS	33,480
JACKSON MOBILPHONE COMPANY, INC.	141,310
LEBANON MOBILE PHONE, INC.	72,580
MAHAFFEY MESSAGE RELAY, INC.	187,490
PAGE-A-PHONE	18,740
PAT'S MOBILPHONE, INC.	147,620
PROSPECT COMMUNICATIONS	14,680
RADIO CALL COMPANY	69,280

MOBILPHONE COMPANIES

SOUTHEAST MOBILPHONE, INC.	187,400
TELPAGE OF NASHVILLE, INC.	366,730
TELPAGE OF TENNESSEE, INC.	208,120
MOBILPHONE COMPANIES TOTAL	$ 1,766,790

PRIVATE CAR COMPANIES

ADM TRANSPORTATION COMPANY	16,000
ALBERT CITY ELEVATOR	1,800
ASARCO, INC.	1,160
AVCO AEROSTRUCTURES DIVISION	6,000
AGRI INDUSTRIES	34,650
AGRI-LEASIT COMPANY	30,420
AGRICO CHEMICAL COMPANY	1,400
AIR PRODUCTS & CHEMICALS, INC.	31,700
AIRCO, INC.	3,360
ALLIED CHEMICAL CANADA, LIMITED	1,420
ALLIED CHEMICAL CORPORATION	165,150
ALLIS-CHALMERS CORPORATION	EXEMPT
ALUMINUM COMPANY OF AMERICA	520
AMERICAN COLLOID COMPANY	3,730
AMERICAN ELECTRIC POWER SERVICE CORP.	EXEMPT
AMOCO CHEMICALS CORPORATION	484,950
AMOCO OIL COMPANY	170,910
AMSTAR CORPORATION	10,580
THE ANDERSONS	14,200
APEX TANK CAR LINE	830
ARCO/POLYMERS, INC.	95,870
THE BABCOCK & WILCOX COMPANY	650
BADEN INVESTMENT COMPANY	EXEMPT
BADISCHE CORPORATION	14,380
BANKERS TANK CAR MANAGEMENT, INC.	14,020
BANKERS TRUST LESSOR, TRUSTEE	30,210
BENNETT LUMBER PRODUCTS, INC.	900
BLUE DIAMOND COAL COMPANY	8,490
BORDEN CHEMICAL	44,540
BREWSTER PHOSPHATES OF BRADLEY FLORIDA	EXEMPT
CGTX, INC.	20,400
CABOT CORPORATION	39,520
CALIFORNIA CONTEMPORARY, INC.	1,240
CARPENTER CHEMICAL COMPANY	8,060
CASTLE CAPITAL CORPORATION	6,550
CEDAR HEIGHTS CLAY COMPANY	420
CELTRAN, INC.	113,640
CENTRAL STATES ENTERPRISES, INC.	17,010
CENTRAL TRANSPORTATION COMPANY, INC.	890
CHARTRAND'S TANK CAR SERVICE, INC.	EXEMPT
CHEMPLEX COMPANY	30,620
CHEVRON U.S.A., INC.	21,450
CHICAGO FREIGHT CAR LEASING COMPANY	28,220
CITIES SERVICE COMPANY	549,830
COCA-COLA USA	26,420
COLUMBIA NITROGEN CORPORATION	830
COLUMBIAN CHEMICALS COMPANY	34,430
COMMODITY TRADERS, INC.	EXEMPT

PRIVATE CAR COMPANIES

THE COMMONWEALTH PLAN, INC.	EXEMPT
CONOCO, INC.	21,160
CONTINENTAL CARBON COMPANY	3,430
CONTINENTAL TANK CAR CORPORATION	EXEMPT
EDWIN COOPER, INC.	3,690
THE CORINTH & COUNCE RAILROAD COMPANY	255,890
CROSBY CHEMICALS, INC.	EXEMPT
CRYSTAL CAR LINE	83,590
DANVILLE INDUSTRIES, INC.	EXEMPT
DARLING & COMPANY	EXEMPT
DELTA TANK LINE COMPANY	1,100
DEPENDABLE PROPERTIES, INC.	1,070
DIAMOND SHAMROCK CORPORATION	42,150
THE DOW CHEMICAL COMPANY	191,440
DRESSER LEASING CORPORATION	3,780
E. I. DUPONT DE NEMOURS & COMPANY	421,620
ELECTRIC FUELS CORPORATION	154,680
EQUIPMENT ENTERPRISE, INC.	112,500
ESSEL CORPORATION	820
ESSEM CORPORATION	3,140
ESTECH GENERAL CHEMICALS CORPORATION	830
ETHYL CORPORATION	66,320
EVANS RAILCAR LEASING COMPANY	129,970
EXXON PIPELINE COMPANY	581,060
FMC CORPORATION	17,960
FALCON COAL COMPANY INC.	57,790
FAR-MAR-COMPANY, INC.	830
FARMERS COOPERATIVE COMPANY	5,140
FARMERS ELEVATOR COMPANY	7,780
FARMLAND INDUSTRIES, INC.	64,080
FREEMAN GAS OF NORTH CAROLINA, INC.	1,330
FRUIT GROWERS EXPRESS COMPANY	92,450
GATX CORPORATION	3,320,080
GLNX CORPORATION	29,400
GWI LEASING	42,900
GENERAL ELECTRIC COMPANY	10,930
GENERAL PORTLAND, INC.	69,020
GEORGIA-PACIFIC CORPORATION	EXEMPT
GEORGIA-PACIFIC CORPORATION	68,940
GEORGIA-PACIFIC CORPORATION	770
GEORGIA-PACIFIC CORPORATION	5,370
GETTY REFINING AND MARKETING COMPANY	700
GOOD HOPE REFINERIES, INC.	62,740
GOODYEAR TIRE & RUBBER COMPANY	4,940
JOHN H. GRACE COMPANY	EXEMPT
GRAIN TERMINAL ASSOCIATION	74,490
GREAT LAKES CARBON CORP.	194,680
GREENBRIER LEASING CORPORATION	20,440
GREENLEASE COMPANY	64,000
GULF COAST GRAIN, INC.	38,930
GULF OIL COMPANY - U. S.	39,580
WALTER HAFFNER COMPANY	3,380
HALLIBURTON COMPANY	2,310
HEAD-ON COLLISION LINE	630
HERCULES, INC.	140,960
HOME PETROLEUM CORPORATION	7,410

PRIVATE CAR COMPANIES

HOOKER CHEMICALS & PLASTICS CORPORATION	54,440
J. M. HUBER CORPORATION	6,650
HYMAN-MICHAELS COMPANY	5,860
ICI AMERICAS INC.	12,240
INDIANA FARM BUREAU	10,200
INTERAIL, INC.	16,270
INTERNATIONAL MINERALS & CHEMICAL CORP.	65,330
ITEL CORPORATION - RAIL DIVISION	199,450
KABER COMPANY	3,010
KERR-MCGEE CHEMICAL CORPORATION	6,000
KOPPERS COMPANY, INC.	56,540
LAMCO, INC.	75,550
ELI LILLY & COMPANY	76,590
LINCOLN GRAIN, INC.	37,610
LIQUID CARBONIC CORPORATION	EXEMPT
MBF INDUSTRIES INC.	25,110
M.H.C. INC.	86,260
MALLARD TRANSPORTATION COMPANY	5,570
MANUFACTURERS LEASING CORPORATION	9,090
MAXTON OIL & FERTILIZER COMPANY	11,260
J. C. MCCANLESS	5,660
MERCHANTS DESPATCH TRANSPORTATION CORP.	870
MID-AM EQUIPMENT, INC.	1,000
MILE-HIGH RAILCAR LEASING, INC.	1,700
MISSISSIPPI POWER COMPANY	25,490
MOBIL OIL CORPORATION	14,350
MONSANTO COMPANY	56,060
MORRISON GRAIN COMPANY, INC.	450
MORRISON-QUIRK GRAIN CORPORATION	910
MORTON SALT COMPANY	6,720
NATIONAL STEEL CORPORATION	850
NORTH AMERICAN CAR CORPORATION	1,072,090
NORTH PACIFIC LUMBER COMPANY	EXEMPT
NORTHERN PETROCHEMICAL COMPANY	26,300
OKEX, INC.	EXEMPT
OLIN CORPORATION	285,060
ONEIDA & WESTERN TRANSPORTATION COMPANY	235,050
PLM, INC.	120,420
PMA TRANSPORTATION CORPORATION	1,000
PPG INDUSTRIES, INC.	33,600
PJ CORPORATION	EXEMPT
PACIFIC FRUIT EXPRESS COMPANY	2,310
PACIFIC STATES RAILCAR COMPANY	17,140
PARGAS, INC.	9,820
PENN-DIXIE INDUSTRIES, INC.	18,240
PENNWALT CARRIERS CORPORATION	780
PETROLANE GAS SERVICE, INC.	4,260
PHILLIPS PETROLEUM COMPANY	157,810
PILLSBURY COMPANY	22,730
PLATEAU MINING COMPANY	EXEMPT
PROCOR LIMITED	12,360
PUBLICKER INDUSTRIES, INC.	17,640
PULLMAN LEASING COMPANY	976,050
PUTNAM TANK CAR CORPORATION	1,200
PYROFAX GAS CORPORATION	3,370
QUAKER STATE OIL REFINING CORPORATION	590

PRIVATE CAR COMPANIES

REMX CORPORATION	4,890
RSL CORPORATION	990
RSTX, INC.	26,200
RAILBOX COMPANY	1,743,160
RAILGON COMPANY	124,670
RAILROAD CAR MANAGEMENT CO., INC.	3,400
RAILSERV MANAGEMENT CORPORATION	75,870
RALSTON PURINA COMPANY	850
REAGENT CHEMICAL & RESEARCH, INC.	18,740
RELCO TANK LINE	43,630
REX RAILWAYS, INC.	75,450
REYNOLDS METALS COMPANY	3,380
SID RICHARDSON CARBON & GASOLINE COMPANY	10,750
RICHMOND LEASING COMPANY	249,910
RICHMOND RAIL EQUIPMENT LEASING COMPANY	16,590
RIO GRANDE CHEMICAL SALES COMPANY	26,130
SAN ANGELO TANK CAR LINE	590
SAUVAGE GAS COMPANY	2,090
SEABOARD ALLIED MILLING COMPANY	221,770
SHELL OIL COMPANY	519,700
SHINTECH, INC.	26,260
SHIPPERS CAR LINE DIVISION	1,285,510
WILLIAM G. SIMON	3,050
SOLTEX POLYMER CORPORATION	13,970
SOUTH CAROLINA PUBLIC SERVICE AUTHORITY	66,400
SOUTH MISSISSIPPI ELECTRIC POWER ASSOC.	121,820
STAUFFER CHEMICAL COMPANY	13,790
IVAN E. SUMMA	1,180
SUN OIL COMPANY OF PENNSYLVANIA	6,960
TAMAK TRANSPORTATION CORPORATION	8,220
TANCO TRANSPORTATION CORPORATION	4,410
TANK CAR SERVICES COMPANY, INC.	1,800
TENNESSEE EASTMAN COMPANY	305,940
TERMINAL GRAIN CORPORATION	1,800
TEXASGULF, INC.	222,490
TOSCO CORPORATION	EXEMPT
TRAILER TRAIN COMPANY	3,561,370
TRANSITANK CAR CORPORATION	EXEMPT
TRANSPORTATION CORPORATION OF AMERICA	136,850
TRINITY INDUSTRIES LEASING COMPANY	83,880
TRINITY RAILCAR LEASING CORPORATION	240,590
U. S. INDUSTRIAL CHEMICALS COMPANY	15,300
UNION CARBIDE CORPORATION	90,900
UNION PACIFIC FRUIT EXPRESS COMPANY	8,130
UNION TANK CAR COMPANY	656,270
UNITED EQUIPMENT LEASING ASSOCIATES	76,850
UNITED STATES LEASING INTERNATIONAL, INC	117,140
UNITED STATES RAIL SERVICES, INC.	108,300
VELSICOL CHEMICAL CORPORATION	EXEMPT
VIRGINIA CHEMICALS, INC.	4,960
VULCAN MATERIALS CO. - CHEMICALS DIV.	31,840
VULCAN MATERIALS COMPANY - METALS DIV.	830
VULCAN MATERIALS COMPANY, S.E. DIV.	450
WANDA PETROLEUM COMPANY	5,960
WESTERN REFRIGERATOR LINE CO. TERMINAL	450
WESTINGHOUSE ELECTRIC CORPORATION	11,360

PRIVATE CAR COMPANIES

WEYERHAEUSER COMPANY		2,810
WIGEON CAR COMPANY		EXEMPT
WILSON CAR LINES		EXEMPT
DAVID WITHERSPOON, INC.		470
XTRA, INC.		140,920
ZIDL TANK LINE		49,770
ZIP TRANSPORTATION COMPANY, INC.		9,040
PRIVATE CAR COMPANIES	TOTAL	$ 23,108,920

PIPELINE COMPANIES

ALABAMA-TENNESSEE NATURAL GAS COMPANY		71,510
AMOCO PIPELINE COMPANY		3,755,070
ARKANSAS LOUISIANA GAS COMPANY		105,900
CAPLINE SYSTEM		8,001,550
COLONIAL PIPELINE COMPANY		12,750,440
COLUMBIA GULF TRANSMISSION COMPANY		16,814,270
EAST TENNESSEE NATURAL GAS COMPANY		12,021,100
MICHIGAN WISCONSIN PIPE LINE COMPANY		11,633,790
MID-VALLEY PIPELINE COMPANY		1,307,000
MIDWESTERN GAS TRANSMISSION COMPANY		675,570
PLANTATION PIPE LINE COMPANY		703,200
SOUTHERN NATURAL GAS COMPANY		73,720
TENNESSEE GAS PIPE LINE COMPANY		34,100
TENNESSEE GAS PIPELINE COMPANY		20,235,980
TENNESSEE NATURAL GAS LINES, INC.		2,741,310
TEXAS EASTERN TRANSMISSION CORPORATION		10,001,440
TEXAS GAS TRANSMISSION CORPORATION		13,470,710
TRUNKLINE GAS COMPANY		7,595,040
PIPELINE COMPANIES	TOTAL	$ 129,001,700

POWER TRANSMISSION COMPANIES

APPALACHIAN POWER COMPANY		698,710
GEORGIA POWER COMPANY		33,290
TAPOCO, INC.		5,350,960
POWER TRANSMISSION COMPANIES	TOTAL	$ 6,082,960

RAILROAD COMPANIES

THE ALABAMA, GREAT SOUTHERN RAILROAD CO.		1,759,720
ARK. & MEMPHIS RLWY. BRIDGE & TERM. CO.		924,400
BURLINGTON NORTHERN, INC.		3,940,130
CENTRAL OF GEORGIA RAILROAD COMPANY		428,040
CHATTANOOGA STATION COMPANY		35,194
CHATTANOOGA TERMINAL RAILWAY COMPANY		EXEMPT
CHICAGO, ROCK ISLAND & PACIFIC RR CO.		167,476
CINCINNATI, NEW ORLEANS & TEXAS PAC. RWY		27,430,428
CLINCHFIELD RAILROAD COMPANY		8,589,870
THE CORINTH & COUNCE RAILROAD COMPANY		522,070
EAST TENN. & WESTERN N. C. RAILROAD CO.		383,820
ILLINOIS CENTRAL GULF RAILROAD COMPANY		7,742,510
LOUISVILLE & NASHVILLE RAILROAD COMPANY		40,027,310

RAILROAD COMPANIES

MISSOURI PACIFIC RAILROAD COMPANY	2,218,650
ST. LOUIS-SOUTHWESTERN RAILWAY COMPANY	169,710
SOUTHERN RAILWAY COMPANY	34,214,221
TENNESSEE, ALABAMA & GEORGIA RAILWAY CO.	76,100
TENNESSEE RAILWAY COMPANY	984,650
RAILROAD COMPANIES TOTAL	$ 129,620,499

TELEPHONE COOPERATIVE COMPANIES

BEN LOMAND RURAL TELEPHONE COOP., INC.	9,590,050
BLEDSOE TELEPHONE COOPERATIVE CORP.	1,731,490
DEKALB TELEPHONE COOPERATIVE, INC.	3,491,870
HIGHLAND TELEPHONE COOPERATIVE, INC.	6,032,970
NORTH CENTRAL TELEPHONE COOP. CORP.	2,793,400
SCOTT COUNTY TELEPHONE COOPERATIVE, INC.	6,060
SKYLINE TELEPHONE MEMBERSHIP CORP.	57,250
TWIN LAKES TELEPHONE COOP. CORPORATION	8,612,520
WEST KY. RURAL TELE. COOP. CORP., INC.	459,940
YORKVILLE TELEPHONE COOPERATIVE, INC.	343,060
TELEPHONE COOPERATIVE COMPANIES TOTAL	$ 33,118,550

TELEGRAPH COMPANIES

THE WESTERN UNION TELEGRAPH COMPANY	2,423,870
TELEGRAPH COMPANIES TOTAL	$ 2,423,870

TELEPHONE COMPANIES

ADAMSVILLE TELEPHONE COMPANY, INC.	1,538,600
AMERICAN TELEPHONE & TELEGRAPH COMPANY	27,419,220
ARDMORE TELEPHONE COMPANY, INC.	394,110
CLAIBORNE TELEPHONE COMPANY	1,742,390
CONCORD TELEPHONE EXCHANGE, INC.	2,193,510
CROCKETT TELEPHONE COMPANY, INC.	816,860
ENGLEWOOD TELEPHONE COMPANY, INC.	68,720
GENERAL TELEPHONE CO. OF THE SOUTHEAST	16,097,940
HUMPHREYS COUNTY TELEPHONE COMPANY	303,850
LORETTO TELEPHONE COMPANY, INC.	783,120
MILLINGTON TELEPHONE COMPANY, INC.	6,950,120
OOLTEWAH-COLLEGEDALE TELEPHONE COMPANY	2,092,640
PEOPLES TELEPHONE COMPANY, INC.	653,670
POWELL TELEPHONE COMPANY	2,852,160
SOUTH CENTRAL BELL TELEPHONE COMPANY	667,090,710
TELLICO TELEPHONE COMPANY, INC.	1,415,360
TENNESSEE TELEPHONE COMPANY	9,937,520
UNITED INTER-MOUNTAIN TELEPHONE COMPANY	52,334,980
UNITED TELEPHONE COMPANY	1,988,110
WEST TENNESSEE TELEPHONE COMPANY, INC.	529,040
TELEPHONE COMPANIES TOTAL	$ 797,202,830

WATER & SEWERAGE COMPANIES

WATER & SEWERAGE COMPANIES

BELINDA CITY SERVICE COMPANY		65,340
BRENTWOOD WATER COMPANY		473,430
CARTWRIGHT CREEK UTILITY CO., INC.		97,950
CASEY'S COVE UTILITY COMPANY, INC.		950
CHARLES R. CHASE WATER WORKS		2,000
FRIENDSHIP WATER COMPANY		11,000
HENRY COUNTY WATER COMPANY, INC.		115,500
J E T WATERWORKS, INC.		141,420
LAKELAND UTILITY COMPANY, INC.		48,950
LYNNWOOD UTILITY COMPANY		53,870
PINE LAKE MOBILE ESTATES		7,920
RAYON CITY WATER COMPANY, INC.		13,680
RIVERBEND SERVICE COMPANY, INC.		14,000
ROAN MOUNTAIN WATER COMPANY, INC.		34,040
ROYAL OAKS SERVICE COMPANY, INC.		25,920
SEQUATCHIE WATER WORKS		5,680
STONEBROOK SEWERAGE SYSTEM		111,010
TENNESSEE-AMERICAN WATER COMPANY		20,926,400
WEST TENNESSEE WATER COMPANY, INC.		25,410
WATER & SEWERAGE COMPANIES	TOTAL	$ 22,197,010
GRAND TOTAL ASSESSMENT		$ 1,583,758,500

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
ANDERSON COUNTY		
OUTSIDE	8,735,557	
CLINTON	2,240,048	
LAKE CITY	887,041	
NORRIS	1,012,424	
OAK RIDGE	13,336,498	
OLIVER SPRINGS	453,667	
COUNTY TOTAL		$ 26,665,235
BEDFORD COUNTY		
OUTSIDE	4,236,271	
BELL BUCKLE	73,478	
NORMANDY	40,783	
SHELBYVILLE	4,979,359	
WARTRACE	404,310	
COUNTY TOTAL		$ 9,734,201
BENTON COUNTY		
OUTSIDE	921,779	
BIG SANDY	113,599	
CAMDEN	480,430	
COUNTY TOTAL		$ 1,515,808
BLEDSOE COUNTY		
OUTSIDE	1,544,521	
PIKEVILLE	798,632	
COUNTY TOTAL		$ 2,343,153
BLOUNT COUNTY		
OUTSIDE	8,819,052	

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
BLOUNT COUNTY (CONT)		
ALCOA	5,962,516	
FRIENDSVILLE	235,145	
MARYVILLE	2,781,888	
ROCKFORD	52,643	
TOWNSEND	125,463	
COUNTY TOTAL		$ 17,976,707
BRADLEY COUNTY		
OUTSIDE	7,474,673	
CHARLESTON	454,081	
CLEVELAND	5,333,027	
COUNTY TOTAL		$ 13,261,781
CAMPBELL COUNTY		
OUTSIDE	4,167,885	
CARYVILLE	120,359	
JACKSBORO	103,337	
JELLICO	583,535	
LAFOLLETTE	1,532,365	
COUNTY TOTAL		$ 6,507,481
CANNON COUNTY		
OUTSIDE	2,193,882	
AUBURNTOWN	99,638	
WOODBURY	826,074	
COUNTY TOTAL		$ 3,119,594
CARROLL COUNTY		
OUTSIDE	4,718,207	
ATWOOD	187,020	

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
CARROLL COUNTY (CONT)		
BRUCETON	668,640	
CLARKSBURG	53,149	
HOLLOW ROCK	113,543	
HUNTINGDON	1,170,330	
MCKENZIE	951,673	
MCLEMORESVILLE	20,026	
TREZEVANT	194,437	
COUNTY TOTAL		$ 8,077,025
CARTER COUNTY		
OUTSIDE	3,453,593	
ELIZABETHTON	2,805,479	
JOHNSON CITY	7	
WATAUGA	50,999	
COUNTY TOTAL		$ 6,310,078
CHEATHAM COUNTY		
OUTSIDE	6,609,134	
ASHLAND CITY	1,074,610	
KINGSTON SPRINGS	98,386	
PEGRAM	202,669	
COUNTY TOTAL		$ 7,984,799
CHESTER COUNTY		
OUTSIDE	3,136,901	
ENVILLE	49,116	
HENDERSON	1,510,439	
MILLEDGEVILLE	13,436	
SILERTON	303	
COUNTY TOTAL		$ 4,710,195
CLAIBORNE COUNTY		
OUTSIDE	8,094,525	

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
CLAIBORNE COUNTY (CONT)		
CUMBERLAND GAP	113,127	
NEW TAZEWELL	1,177,200	
TAZEWELL	1,085,056	
COUNTY TOTAL		$ 10,469,908
CLAY COUNTY		
OUTSIDE	889,247	
CELINA	209,653	
COUNTY TOTAL		$ 1,098,900
COCKE COUNTY		
OUTSIDE	3,109,423	
NEWPORT	1,139,933	
PARROTTSVILLE	4,623	
COUNTY TOTAL		$ 4,253,979
COFFEE COUNTY		
OUTSIDE	7,055,259	
MANCHESTER	3,018,705	
TULLAHOMA	3,571,315	
COUNTY TOTAL		$ 13,645,279
CROCKETT COUNTY		
OUTSIDE	4,715,892	
ALAMO	530,526	
BELLS	512,414	
FRIENDSHIP	255,026	
GADSDEN	143,009	
MAURY CITY	177,533	
COUNTY TOTAL		$ 6,334,400

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
CUMBERLAND COUNTY		
OUTSIDE	5,018,115	
CRAB ORCHARD	94,407	
CROSSVILLE	3,012,017	
PLEASANT HILL	232,631	
COUNTY TOTAL		$ 8,357,170
DAVIDSON COUNTY		
OUTSIDE	20,733,833	
BELLE MEADE	429,093	
BERRY HILL	106,703	
FOREST HILLS	319,867	
GOODLETTSVILLE	1,782,190	
LAKEWOOD	134,412	
NASHVILLE	94,367,624	
OAK HILL	280,876	
RIDGETOP	16,945	
COUNTY TOTAL		$ 118,171,543
DECATUR COUNTY		
OUTSIDE	2,261,845	
DECATURVILLE	284,336	
PARSONS	780,569	
SCOTTS HILL	49,882	
COUNTY TOTAL		$ 3,376,632
DEKALB COUNTY		
OUTSIDE	1,051,610	
ALEXANDRIA	304,851	
DOWELLTOWN	23,898	
LIBERTY	72,663	
SMITHVILLE	399,362	
COUNTY TOTAL		$ 1,852,384

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
DICKSON COUNTY		
OUTSIDE	6,304,437	
BURNS	73,233	
CHARLOTTE	380,437	
DICKSON	3,042,071	
SLAYDEN	1,648	
VANLEER	141,699	
WHITE BLUFF	719,009	
COUNTY TOTAL		$ 10,662,534
DYER COUNTY		
OUTSIDE	8,814,386	
DYERSBURG	2,996,855	
NEWBERN	427,115	
TRIMBLE	86,019	
COUNTY TOTAL		$ 12,324,375
FAYETTE COUNTY		
OUTSIDE	5,923,314	
BRADEN	56,158	
GALLAWAY	32,344	
LAGRANGE	62,800	
MOSCOW	188,783	
OAKLAND	48,991	
PIPERTON	330,558	
ROSSVILLE	142,561	
SOMERVILLE	631,337	
WILLISTON	33,795	
COUNTY TOTAL		$ 7,450,641
FENTRESS COUNTY		
OUTSIDE	1,898,704	
ALLARDT	34,809	
JAMESTOWN	555,846	
COUNTY TOTAL		$ 2,489,359

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
FRANKLIN COUNTY		
OUTSIDE	2,907,861	
COWAN	171,004	
DECHERD	279,914	
ESTILL SPRINGS	222,857	
HUNTLAND	110,147	
TULLAHOMA	52,311	
WINCHESTER	972,618	
COUNTY TOTAL		$ 4,716,712
GIBSON COUNTY		
OUTSIDE	3,850,750	
BRADFORD	163,288	
DYER	340,154	
GIBSON	182,532	
HUMBOLDT	2,072,817	
KENTON	110,942	
MEDINA	125,342	
MILAN	740,787	
RUTHERFORD	184,670	
TRENTON	866,465	
YORKVILLE	96,473	
COUNTY TOTAL		$ 8,734,220
GILES COUNTY		
OUTSIDE	4,353,382	
ARDMORE	65,505	
ELKTON	76,557	
LYNNVILLE	81,435	
MINOR HILL	74,206	
PULASKI	921,101	
COUNTY TOTAL		$ 5,572,186
GRAINGER COUNTY		
OUTSIDE	2,083,523	

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
GRAINGER COUNTY (CONT)		
BLAINE	4,457	
RUTLEDGE	250,122	
COUNTY TOTAL		$ 2,338,102
GREENE COUNTY		
OUTSIDE	4,244,953	
BAILEYTON	124,536	
GREENEVILLE	3,106,045	
MOSHEIM	234,016	
TUSCULUM	54,402	
COUNTY TOTAL		$ 7,763,952
GRUNDY COUNTY		
OUTSIDE	4,877,484	
ALTAMONT	99,372	
BEERSHEBA SPRINGS	136,096	
COALMONT	750,608	
GRUETLI-LAAGER	594,252	
MONTEAGLE	352,785	
PALMER	52,837	
TRACY CITY	758,040	
COUNTY TOTAL		$ 7,620,874
HAMBLEN COUNTY		
OUTSIDE	4,360,429	
MORRISTOWN	5,422,520	
COUNTY TOTAL		$ 9,782,949
HAMILTON COUNTY		
OUTSIDE	25,523,717	

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
HAMILTON COUNTY (CONT)		
CHATTANOOGA	116,732,797	
COLLEGEDALE	1,407,799	
EAST RIDGE	2,939,343	
LAKESITE	34,196	
LOOKOUT MOUNTAIN	705,701	
RED BANK-WHITE OAK	6,740,473	
RIDGESIDE	63,478	
SIGNAL MOUNTAIN	2,513,921	
SODDY-DAISY	4,612,690	
WALDEN	292,695	
COUNTY TOTAL		$ 161,572,810
HANCOCK COUNTY		
OUTSIDE	580,489	
SNEEDVILLE	176,919	
COUNTY TOTAL		$ 757,408
HARDEMAN COUNTY		
OUTSIDE	8,311,984	
BOLIVAR	1,467,366	
GRAND JUNCTION	426,463	
HICKORY VALLEY	34,031	
HORNSBY	60,964	
MIDDLETON	557,856	
SAULSBURY	76,408	
SILERTON	14,383	
TOONE	55,566	
WHITEVILLE	345,770	
COUNTY TOTAL		$ 11,350,791
HARDIN COUNTY		
OUTSIDE	7,137,305	
MILLEDGEVILLE	8,380	
SALTILLO	23,609	
SAVANNAH	1,937,609	

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

		1981 ASSESSMENT	
HARDIN COUNTY (CONT)			
	COUNTY TOTAL		$ 9,106,903
HAWKINS COUNTY			
	OUTSIDE	9,456,928	
	BULLS GAP	731,941	
	CHURCH HILL	1,068,495	
	KINGSPORT	498,270	
	MOUNT CARMEL	527,856	
	ROGERSVILLE	2,360,310	
	SURGOINSVILLE	450,023	
	COUNTY TOTAL		$ 15,093,823
HAYWOOD COUNTY			
	OUTSIDE	14,111,287	
	BROWNSVILLE	2,001,195	
	STANTON	206,349	
	COUNTY TOTAL		$ 16,319,831
HENDERSON COUNTY			
	OUTSIDE	1,564,231	
	LEXINGTON	725,140	
	SARDIS	63,494	
	SCOTTS HILL	99,897	
	COUNTY TOTAL		$ 2,452,762
HENRY COUNTY			
	OUTSIDE	4,119,550	
	COTTAGE GROVE	63,255	
	HENRY	61,250	
	MCKENZIE	3,032	

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
HENRY COUNTY (CONT)		
PARIS	1,341,509	
PURYEAR	113,425	
COUNTY TOTAL		$ 5,702,021
HICKMAN COUNTY		
OUTSIDE	5,881,638	
CENTERVILLE	1,033,324	
COUNTY TOTAL		$ 6,914,962
HOUSTON COUNTY		
OUTSIDE	1,371,488	
ERIN	638,134	
TENNESSEE RIDGE	430,670	
COUNTY TOTAL		$ 2,440,292
HUMPHREYS COUNTY		
OUTSIDE	2,766,504	
MCEWEN	391,376	
NEW JOHNSONVILLE	470,384	
WAVERLY	1,287,661	
COUNTY TOTAL		$ 4,915,925
JACKSON COUNTY		
OUTSIDE	1,748,655	
GAINESBORO	578,745	
COUNTY TOTAL		$ 2,327,400
JEFFERSON COUNTY		
OUTSIDE	8,075,722	

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
JEFFERSON COUNTY (CONT)		
DANDRIDGE	775,381	
JEFFERSON CITY	2,134,092	
NEW MARKET	1,392,520	
WHITE PINE	698,718	
COUNTY TOTAL		$ 13,077,033
JOHNSON COUNTY		
OUTSIDE	1,870,446	
MOUNTAIN CITY	1,247,205	
COUNTY TOTAL		$ 3,117,651
KNOX COUNTY		
OUTSIDE	17,403,075	
FARRAGUT	1,788,005	
KNOXVILLE	44,895,575	
COUNTY TOTAL		$ 64,086,655
LAKE COUNTY		
OUTSIDE	856,170	
RIDGELY	159,226	
TIPTONVILLE	332,961	
COUNTY TOTAL		$ 1,348,357
LAUDERDALE COUNTY		
OUTSIDE	2,975,940	
GATES	51,250	
HALLS	436,352	
HENNING	147,350	
RIPLEY	817,182	
COUNTY TOTAL		$ 4,426,074

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
LAWRENCE COUNTY		
OUTSIDE	2,730,682	
ETHRIDGE	64,365	
IRON CITY	13,260	
LAWRENCEBURG	966,138	
LORETTO	239,101	
ST. JOSEPH	116,422	
COUNTY TOTAL		$ 4,129,968
LEWIS COUNTY		
OUTSIDE	3,776,288	
HOHENWALD	860,161	
COUNTY TOTAL		$ 4,636,449
LINCOLN COUNTY		
OUTSIDE	2,667,238	
FAYETTEVILLE	1,611,391	
PETERSBURG	26,042	
COUNTY TOTAL		$ 4,304,671
LOUDON COUNTY		
OUTSIDE	2,115,409	
GREENBACK	119,374	
LENOIR CITY	767,710	
LOUDON	422,139	
PHILADELPHIA	78,807	
COUNTY TOTAL		$ 3,503,439
MCMINN COUNTY		
OUTSIDE	3,596,253	

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
MCMINN COUNTY (CONT)		
ATHENS	2,005,440	
CALHOUN	109,935	
ENGLEWOOD	105,842	
ETOWAH	483,446	
NIOTA	178,343	
COUNTY TOTAL		$ 6,479,759
MCNAIRY COUNTY		
OUTSIDE	4,276,453	
ADAMSVILLE	530,310	
BETHEL SPRINGS	251,635	
EASTVIEW	127,084	
ENVILLE	0	
FINGER	30,563	
MICHIE	86,170	
MILLEDGEVILLE	112,865	
RAMER	66,089	
SELMER	1,149,802	
STANTONVILLE	13,013	
COUNTY TOTAL		$ 6,643,992
MACON COUNTY		
OUTSIDE	5,002,777	
LAFAYETTE	1,184,403	
RED BOILING SPRINGS	160,699	
COUNTY TOTAL		$ 6,347,879
MADISON COUNTY		
OUTSIDE	10,626,384	
ADAIR	4,316	
DENMARK	15,314	
JACKSON	19,344,492	
MEDON	59,263	
COUNTY TOTAL		$ 30,049,769

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
MARION COUNTY		
OUTSIDE	3,368,139	
JASPER	587,885	
KIMBALL	185,216	
MONTEAGLE	64,341	
NEW HOPE	140,730	
ORME	9,773	
POWELLS CROSSROADS	87,198	
RICHARD CITY	9,601	
SOUTH PITTSBURG	707,358	
WHITWELL	301,034	
COUNTY TOTAL		$ 5,461,335
MARSHALL COUNTY		
OUTSIDE	4,587,313	
CHAPEL HILL	455,039	
CORNERSVILLE	260,847	
LEWISBURG	1,812,305	
PETERSBURG	122,548	
COUNTY TOTAL		$ 7,239,152
MAURY COUNTY		
OUTSIDE	7,687,474	
COLUMBIA	4,202,860	
MOUNT PLEASANT	318,322	
SPRING HILL	169,306	
COUNTY TOTAL		$ 12,377,962
MEIGS COUNTY		
OUTSIDE	1,839,416	
DECATUR	1,099,322	
COUNTY TOTAL		$ 2,938,738

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
MONROE COUNTY		
OUTSIDE	7,951,807	
MADISONVILLE	2,157,606	
SWEETWATER	1,304,531	
TELLICO PLAINS	780,927	
VONORE	324,230	
COUNTY TOTAL		$ 12,519,101
MONTGOMERY COUNTY		
OUTSIDE	12,634,511	
CLARKSVILLE	11,166,990	
COUNTY TOTAL		$ 23,801,501
MOORE COUNTY		
OUTSIDE	571,565	
LYNCHBURG	229,239	
COUNTY TOTAL		$ 800,804
MORGAN COUNTY		
OUTSIDE	11,373,427	
OAKDALE	747,988	
OLIVER SPRINGS	6,106	
WARTBURG	388,382	
COUNTY TOTAL		$ 12,515,903
OBION COUNTY		
OUTSIDE	12,454,953	
HORNBEAK	447,452	
KENTON	93,489	
OBION	391,541	

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

		1981 ASSESSMENT	
OBION COUNTY (CONT)			
	RIVES	145,845	
	SAMBURG	34,538	
	SOUTH FULTON	300,169	
	TRIMBLE	4,343	
	TROY	756,521	
	UNION CITY	3,337,288	
	WOODLAND MILLS	43,469	
	COUNTY TOTAL		$ 18,009,608
OVERTON COUNTY			
	OUTSIDE	5,488,092	
	LIVINGSTON	2,453,604	
	COUNTY TOTAL		$ 7,941,696
PERRY COUNTY			
	OUTSIDE	3,409,553	
	LINDEN	509,251	
	LOBELVILLE	2,002,179	
	COUNTY TOTAL		$ 5,920,983
PICKETT COUNTY			
	OUTSIDE	846,449	
	BYRDSTOWN	232,687	
	COUNTY TOTAL		$ 1,079,136
POLK COUNTY			
	OUTSIDE	4,148,369	
	BENTON	523,999	
	COPPERHILL	707,619	
	DUCKTOWN	89,786	

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

		1981 ASSESSMENT	
POLK	COUNTY (CONT)		
	COUNTY TOTAL		$ 5,469,773
PUTNAM	COUNTY		
	OUTSIDE	4,654,026	
	ALGOOD	373,999	
	BAXTER	347,479	
	COOKEVILLE	5,791,597	
	MONTEREY	517,180	
	COUNTY TOTAL		$ 11,684,281
RHEA	COUNTY		
	OUTSIDE	5,987,099	
	DAYTON	1,322,013	
	GRAYSVILLE	106,274	
	SPRING CITY	919,565	
	COUNTY TOTAL		$ 8,334,951
ROANE	COUNTY		
	OUTSIDE	6,327,361	
	HARRIMAN	2,570,047	
	KINGSTON	1,114,144	
	OAK RIDGE	1,201,606	
	OLIVER SPRINGS	498,972	
	ROCKWOOD	1,438,177	
	COUNTY TOTAL		$ 13,150,307
ROBERTSON	COUNTY		
	OUTSIDE	11,469,840	
	ADAMS	732,602	
	CEDAR HILL	191,383	

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
ROBERTSON COUNTY (CONT)		
CROSS PLAINS	82,190	
GREENBRIER	1,131,857	
ORLINDA	33,497	
RIDGETOP	130,865	
SPRINGFIELD	2,861,387	
WHITE HOUSE	362,153	
COUNTY TOTAL		$ 16,995,754
RUTHERFORD COUNTY		
OUTSIDE	7,844,796	
EAGLEVILLE	185,108	
LAVERGNE	537,570	
MURFREESBORO	6,309,062	
SMYRNA	1,972,337	
COUNTY TOTAL		$ 16,848,873
SCOTT COUNTY		
OUTSIDE	10,965,220	
HUNTSVILLE	348,365	
ONEIDA	1,496,695	
COUNTY TOTAL		$ 12,810,280
SEQUATCHIE COUNTY		
OUTSIDE	792,627	
DUNLAP	641,778	
COUNTY TOTAL		$ 1,434,405
SEVIER COUNTY		
OUTSIDE	3,735,763	
GATLINBURG	1,752,182	

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
SEVIER COUNTY (CONT)		
PIGEON FORGE	527,158	
PITTMAN CENTER	59,056	
SEVIERVILLE	2,293,594	
COUNTY TOTAL		$ 8,367,753
SHELBY COUNTY		
OUTSIDE	17,330,021	
ARLINGTON	1,353,616	
BARTLETT	7,615,884	
COLLIERVILLE	2,813,300	
GERMANTOWN	5,190,395	
LAKELAND	306,234	
MEMPHIS	207,355,236	
MILLINGTON	3,253,689	
COUNTY TOTAL		$ 245,418,375
SMITH COUNTY		
OUTSIDE	2,178,569	
CARTHAGE	680,712	
GORDONSVILLE	222,844	
SOUTH CARTHAGE	616,057	
COUNTY TOTAL		$ 3,698,182
STEWART COUNTY		
OUTSIDE	1,542,127	
CUMBERLAND CITY	294,671	
DOVER	506,946	
COUNTY TOTAL		$ 2,343,744
SULLIVAN COUNTY		
OUTSIDE	19,510,604	

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
SULLIVAN COUNTY (CONT)		
BLUFF CITY	520,776	
BRISTOL	10,304,654	
KINGSPORT	12,904,975	
COUNTY TOTAL		$ 43,241,009
SUMNER COUNTY		
OUTSIDE	8,635,697	
GALLATIN	2,226,910	
GOODLETTSVILLE	138,140	
HENDERSONVILLE	2,946,234	
MITCHELLVILLE	57,448	
PORTLAND	1,093,333	
WESTMORELAND	334,653	
WHITE HOUSE	297,933	
COUNTY TOTAL		$ 15,730,348
TIPTON COUNTY		
OUTSIDE	10,097,575	
ATOKA	108,459	
BRIGHTON	136,476	
BURLISON	101,225	
COVINGTON	2,575,755	
GARLAND	79,921	
GILT EDGE	64,307	
MASON	277,108	
MUNFORD	651,586	
COUNTY TOTAL		$ 14,092,412
TROUSDALE COUNTY		
OUTSIDE	2,089,364	
HARTSVILLE	470,962	
COUNTY TOTAL		$ 2,560,326

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
UNICOI COUNTY		
OUTSIDE	3,576,179	
ERWIN	2,812,003	
COUNTY TOTAL		$ 6,388,182
UNION COUNTY		
OUTSIDE	704,978	
LUTTRELL	56,848	
MAYNARDVILLE	356,305	
COUNTY TOTAL		$ 1,118,131
VAN BUREN COUNTY		
OUTSIDE	1,188,947	
SPENCER	463,323	
COUNTY TOTAL		$ 1,652,270
WARREN COUNTY		
OUTSIDE	5,478,357	
CENTERTOWN	635,557	
MCMINNVILLE	5,089,757	
MORRISON	147,320	
VIOLA	42,338	
COUNTY TOTAL		$ 11,393,329
WASHINGTON COUNTY		
OUTSIDE	5,112,694	
JOHNSON CITY	10,589,058	
JONESBORO	594,744	
COUNTY TOTAL		$ 16,296,496

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
WAYNE COUNTY		
OUTSIDE	9,946,043	
CLIFTON	231,816	
COLLINWOOD	536,638	
WAYNESBORO	1,434,155	
COUNTY TOTAL		$ 12,148,852
WEAKLEY COUNTY		
OUTSIDE	4,820,022	
DRESDEN	755,914	
GLEASON	277,237	
GREENFIELD	424,031	
MCKENZIE	12,167	
MARTIN	1,695,098	
SHARON	278,522	
COUNTY TOTAL		$ 8,262,991
WHITE COUNTY		
OUTSIDE	1,829,564	
DOYLE	97,726	
SPARTA	700,313	
COUNTY TOTAL		$ 2,627,623
WILLIAMSON COUNTY		
OUTSIDE	12,760,897	
BRENTWOOD	11,970,741	
FAIRVIEW	1,019,099	
FRANKLIN	4,593,436	
SPRING HILL	1,202	
COUNTY TOTAL		$ 30,345,375
WILSON COUNTY		
OUTSIDE	9,822,097	

COUNTY AND CITY DISTRIBUTION

1981 AD VALOREM ASSESSMENTS

	1981 ASSESSMENT	
WILSON COUNTY (CONT)		
LEBANON	3,091,928	
MOUNT JULIET	1,271,601	
WATERTOWN	223,753	
COUNTY TOTAL		$ 14,408,779
GRAND TOTAL ASSESSMENT		$ 1,383,758,500